

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 6 - College Work-Study Program, Continued:

The Baton Rouge, New Orleans and Shreveport-Bossier City Campuses elected and received approval from the Department of Education to waive the institutional matching requirement for the College Work Study Program's approved funding level for the fiscal year ended June 30, 1996. Each campus was entitled to this waiver because of its participation in the Strengthening Historically Black Colleges Title III Program.

NOTE 7 - State Expenditures - Preventive Maintenance:

As provided by Louisiana Revised Statute 17.3886(A), the University adopted a building and facility preventive maintenance program which was approved by the Louisiana Board of Regents. This program allows the University to retain any funds appropriated or allocated which were unexpended and unobligated at the end of the fiscal year.

NOTE 8 - Agency Funds:

This fund group represents funds for which the University acts as custodian or fiscal agent on behalf of others, such as student or faculty organizations and workshops.

NOTE 9 - Contingencies:

Participation in Grant/Loan Programs

The University administers and participates in certain Federal and State programs as disclosed in the Schedules of Federal Financial Assistance. In connection with the administration and operations of these programs, the University is to expend grant funds, federal capital contributions and allocations in accordance with program guidelines and regulations. However, should the University have operated/administered the programs and/or grants in a manner which would be in non-compliance with the guidelines and regulations, the University may be required by funding sources to repay some portion or all of the grant award or Federal capital contributions.

**INDEPENDENT AUDITORS' REPORT ON THE
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Dr. Dolores R. Spikes, President
Southern University System
Baton Rouge, Louisiana 70813

We have audited the Schedules of Federal Financial Assistance of the Southern University System (the University), for the year ended June 30, 1996, and have issued our report thereon dated November 22, 1996. We have also audited Southern University System's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated November 22, 1996. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and the provisions of OMB Circular A-128, require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Federal Financial Assistance are free of material misstatement and about whether the University complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1996, we considered the University's internal control structure in order to determine our auditing procedures for the purposes of expressing our opinions on the University's Schedules of Federal Financial Assistance and on its compliance with requirements applicable to major federal financial assistance programs and to report on the internal control structure in accordance with OMB

SCHEDULE V

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 1996

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>LOANS DISBURSED</u>	<u>OUTSTANDING LOAN BALANCE</u>	<u>PRINCIPAL AND INTEREST</u>
Federal Family Education Loans	84.032	\$ <u>-0-</u>	Not applicable	Not applicable
Perkins Loans	84.038	\$ <u>-0-</u>	Not applicable	Not applicable
College Housing and Other Educational Facilities Loans	84.142	\$ <u>-0-</u>	Not applicable	Not applicable
National Defense/ Perkins Loans Military and Teacher Cancellations for Loans Made after 07/01/72	84.037	\$ <u>-0-</u>	Not applicable	Not applicable

The accompanying notes are an integral part of this schedule.

SCHEDULE VI

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS
 SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.032	\$ <u>21,114,224</u>	Not applicable	Not applicable
William D. Ford Federal Direct	84.268	\$ <u>682,416</u>	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ <u>-0-</u>	\$ <u>2,431,116</u>	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$ <u>195,000</u>	Not applicable
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ <u>300</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE VII

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS
 SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.032	\$ <u>6,284,251</u>	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ <u>-0-</u>	\$ <u>84,814</u>	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$ <u>-0-</u>	Not applicable
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ <u>-0-</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE VIII

SOUTHERN UNIVERSITY SYSTEM
 SHREVEPORT-BOSSIER CITY CAMPUS
 SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.032	\$ <u>256,115</u>	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ <u>-0-</u>	\$ <u>695,119</u>	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$ <u>-0-</u>	Not applicable
National Defense/Perkins Loans Military and Teacher Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ <u>170</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE IX

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 1996

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>GRANTOR</u>	<u>PROJECT NAME</u>	<u>AWARD ID NUMBER</u>	<u>AWARD PERIOD</u>	<u>EXPENDITURE</u>
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1996.

The accompanying notes are an integral part of this schedule.

SCHEDULE X

SOUTHERN UNIVERSITY
BATON ROUGE CAMPUS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 1996

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>GRANTOR</u>	<u>PROJECT NAME</u>	<u>AWARD ID NUMBER</u>	<u>AWARD PERIOD</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
Army ROTC Cadet Training	12.114	Army	ROTC Cadet Training 93-94	DABT6087C3854	07/15/93-07/15/96	\$ 66,948	\$ 35,101
Army ROTC Cadet Training	12.114	Army	ROTC Cadet Training 95-96	DABT60-95-P-0574	07/15/95-07/15/96	37,969	45
Army ROTC Cadet Training	12.114	Army	ROTC Cadet Training	DABT60-95-0-0884	07/15/95-07/15/96	84,397	84,397
University Research Instrumentation	81.079	DOE	Retrofitting Water	W-7405-ENG-48	02/15/94-02/15/95	1,093	1,093
Total						\$190,407	\$120,636

The accompanying notes are an integral part of this schedule.

SCHEDULE XI

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS
 SCHEDULE OF FEDERAL ASSISTANCE - FOR FIXED-PRICE CONTRACTS
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NO.	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	REVENUES
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University at New Orleans did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1996.

The accompanying notes are an integral part of this schedule.

SCHEDULE XII

SOUTHERN UNIVERSITY
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 1996

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>GRANTOR</u>	<u>PROJECT NAME</u>	<u>AWARD ID NUMBER</u>	<u>AWARD PERIOD</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
Community Relations	66.951	EPA	Community Relations	F19628-95-C-0033/A	10/06/95-12/31/96	\$ <u>23,101</u>	\$ <u>23,101</u>
				Total		\$ <u>23,101</u>	\$ <u>23,101</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE XIII

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF DISBURSEMENTS AND EXPENDITURES
FOR EACH STUDENT FINANCIAL ASSISTANCE PROGRAM
FOR THE YEAR ENDED JUNE 30, 1996

Expenditures:

Federal Work-Study Program	\$ 794,813
Federal Supplemental Education Opportunity Grant Program 1995-1996	720,294
Federal Pell Grant Program-1995-1996	<u>10,261,707</u>
Sub-total	<u>11,776,814</u>

Disbursements:

Federal Perkins Loan Program	-0-
Federal Family Education and William D. Ford Federal Direct Loan Programs	<u>21,796,640</u>
Sub-total	<u>21,796,640</u>
Total Federal Student Financial Aid	\$ <u>33,573,454</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE XIV

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF DISBURSEMENTS AND EXPENDITURES
FOR EACH STUDENT FINANCIAL ASSISTANCE PROGRAM
FOR THE YEAR ENDED JUNE 30, 1996

Expenditures:	
Federal Work-Study Program	\$ 253,424
Federal Supplemental Education Opportunity Grant Program-1995-1996	128,250
Federal Pell Grant Program-1995-1996	<u>5,229,626</u>
Sub-total	<u>5,611,300</u>
Disbursements:	
Federal Perkins Loan Program	-0-
Federal Family Education Loan Program	<u>6,284,251</u>
Sub-total	<u>6,284,251</u>
Total Federal Student Financial Aid	\$ <u>11,895,551</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE XV

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF DISBURSEMENTS AND EXPENDITURES
FOR EACH STUDENT FINANCIAL ASSISTANCE PROGRAM
FOR THE YEAR ENDED JUNE 30, 1996

Expenditures:		
Federal Work-Study Program	\$	247,811
Federal Supplemental Education Opportunity Grant Program-1995-1996		60,284
Federal Pell Grant Program-1995-1996		<u>1,474,813</u>
Sub-total		<u>1,782,908</u>
Disbursements:		
Federal Perkins Loan Program		-0-
Federal Family Education Loan Program		<u>256,115</u>
Sub-total		<u>256,115</u>
Total Federal Student Financial Aid	\$	<u>2,039,023</u>

The accompanying notes are an integral part of this schedule.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF THE SCHEDULES OF
FEDERAL FINANCIAL ASSISTANCE PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Dr. Dolores R. Spikes, President
Southern University System
Baton Rouge, Louisiana 70813

We have audited the Schedules of Federal Financial Assistance of the Southern University System (the University) as of and for the year ended June 30, 1996, and have issued our report thereon dated November 22, 1996. The component unit financial statements were audited by other independent auditors whose report has been issued as of our report date.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Federal Financial Assistance are free of material misstatement.

The management of the University is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the Schedules of Federal Financial Assistance in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF THE SCHEDULES OF
FEDERAL FINANCIAL ASSISTANCE PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)**

Dr. Dolores R. Spikes, President
Southern University System

irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the Schedules of Federal Financial Assistance of the University for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, except for the functions performed at the University's contracted outside service center in connection with processing transactions for the NDSL/Perkins student loan programs, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the Schedules of Federal Financial Assistance and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

For the internal control structure categories at the contracted outside service center, another auditor obtained an understanding of the design of relevant policies and procedures, determined whether they have been placed in operation, and assessed control risk. The other auditor's report has been furnished to us as of our report issuance date. However, the scope of our work did not extend to these internal control structure policies and procedures established and maintained at the outside service center.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

4. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS, CONTINUED

Criteria

34 CFR Subpart C, Section 668.22 states that the institution shall return a portion of a refund owed to a student and the repayment received by the student to the Title IV program within a specified period if the student officially withdraws, drops out, or is expelled from the institution on or after the first day of class of a payment period.

Recommendation

We recommend that the University adhere to established procedures with regard to the refunding of amounts due to the Title IV programs.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Dr. Dolores R. Spikes, President
Southern University System

This report is intended for the information of the President, management, the Department of Education and other federal sponsoring agencies. This restriction is not intended to limit the distribution of this report.

Bruno & Tervalon
BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

November 22, 1996

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 4 - Pell Grant Program:

The Pell Grant program provides eligible students with a foundation of financial aid to help defray the costs of post-secondary education. The University receives direct payment from the Department of Education for allowable administrative costs.

During the year, each campus disbursed the following amounts for Pell Grants for the prior and current year and received the following direct payments from the Department of Education for allowable administrative costs.

<u>Campus</u>	<u>Pell Expenditures</u>	<u>Administrative Cost Recovery</u>
Baton Rouge	\$ <u>10,240,194</u>	\$ <u>28,510</u>
New Orleans	\$ <u>5,229,626</u>	\$ <u>13,325</u>
Shreveport- Bossier City	\$ <u>1,474,813</u>	\$ <u>4,165</u>

NOTE 5 - Federal Family Education and William D. Ford Federal Direct Loan Program:

The Student Loan Programs enable eligible students to borrow directly from a bank or other lending institutions and a portion of the loan is guaranteed by the Federal Government. The loan activity is not required to be recorded in the accounting records of the University. During the year ended June 30, 1996, the following amounts were disbursed by each campus for the Federal Family Education Student and William D. Ford Federal Direct Loan Program:

<u>Campus</u>	<u>Amount</u>
Baton Rouge	\$ <u>21,796,640</u>
New Orleans	\$ <u>6,284,251</u>
Shreveport-Bossier City	\$ <u>256,115</u>

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

3. NOTIFICATION TO LENDERS BETWEEN SUBMISSION
OF STUDENT CONFIRMATION REPORTS

Conditions

During our audit we noted that the University failed to notify lenders of changes in students' enrollment status which occurred between the dates of submission of the Student Confirmation Report (SCR) for nine (9) students out of ten (10) students tested. Additionally, we noted during our testing of student eligibility that four (4) students out of eighteen (18) tested status of being enrolled less than half time or not being enrolled was not reported to the related loan guarantee agency.

Cause

The University has not adhered to its policy to notify lenders of changes in a student's enrollment status which occurred between submission of SCRs.

Effect

The lender is not being informed on a timely basis of the enrollment status of certain students.

Criteria

Per 34 CFR Subpart F Section 682.610(c)(2), the institution should promptly notify the lender when the institution discovers that a student who has received a Federal Family Education Loan has ceased to be enrolled on at least a half-time basis and it does not expect to submit, within the next sixty (60) days, its student confirmation report to the guarantee agency.

Recommendation

We recommend that the University adhere to established procedures for ensuring that proper notification is provided to lenders between submission of SCRs.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

2. CREDITING OF FINANCIAL AID
TO THE STUDENT'S ACCOUNT

QUESTIONED COSTS

Condition

\$-0-

We noted during our audit that for sixty-seven (67) out of eighty (80) students tested, the student's account was credited prior to ten days before the first day of enrollment.

Cause

The University inadvertently credited the student accounts prior to the date specified by federal regulations. The crediting of the students account prior to the date specified varied from five days to one day.

Effect

The University is not in compliance with federal regulations:

Criteria

34 CFR Section 668.165(c)(2)(i), 690.78(a) and 676.16(3)(c) specifies that an institution may not make a payment or credit the account of a student for a payment period or period of enrollment no earlier than ten (10) days before the first day of a payment period or period of enrollment.

Recommendation

We recommend that the University adhere to established procedures with regard to the crediting of student accounts.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

1. PELL GRANT CALCULATIONS QUESTIONED COST

Condition

\$1,172

We noted during our audit that the Pell Grant amount, when recalculated for four (4) students out of eighty (80) students sampled, did not agree to the actual Pell disbursement. The University subsequently adjusted the four (4) students' accounts after June 30, 1996.

Cause

The University utilized the incorrect cost of attendance and/or enrollment status when calculating the Pell Grant amount.

Effect

The failure of the University to correctly calculate the Pell Grant award resulted in over-awarding \$1,172. Accordingly, we have questioned costs of \$1,172 for purposes of this report.

Criteria

Section 690.62 of the Title IV regulations requires that a student's Pell Grant for each payment period be calculated from the Pell Grant payment schedule established by the Department of Education each award year.

Recommendation

We recommend that the University adhere to established procedures and ensure that the proper amounts from the Pell Grant payment schedules are utilized when computing Pell Grant awards.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(CONTINUED)**

Dr. Dolores R. Spikes, President
Southern University System

the University participates are addressed in either our report or the report of the other auditor. The audit report on the outside service center includes immaterial instances of non-compliance pertaining to services carried out for the University. The scope of our work was not sufficient to express, and we do not express, an opinion on the completeness of the findings. Information on the effect of the reported finding on the University's SFA programs is included in the accompanying schedule of noncompliance - outside service center.

This report is intended for the information of the President, management, and the Department of Education and other sponsoring agencies. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Southern University System is a matter of public record.

Bruno & Tervalon

**BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS**

November 22, 1996

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF THE SCHEDULES OF
FEDERAL FINANCIAL ASSISTANCE PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)**

Dr. Dolores R. Spikes, President
Southern University System

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the Schedules of Federal Financial Assistance being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

We noted that other auditors for the outside service center indicated that they noted no matters involving the internal control structure and its operations that they consider to be material weaknesses.

In connection with our audit, we reviewed the prior-year reportable condition on the internal control structure, including applicable internal administrative controls, to determine whether management had implemented appropriate action to correct the conditions giving rise to the finding. The results of our review with respect to the prior-year reportable condition are described in the schedule of prior reportable conditions.

During our exit conference with management of the University, we discussed certain policy and procedural matters relating to federal financial assistance programs that we do not consider to be reportable conditions.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Dr. Dolores R. Spikes, President
Southern University System
Baton Rouge, Louisiana 70813

We have audited the Schedules of Federal Financial Assistance of the Southern University System, as of and for the year ended June 30, 1996 and have issued our report thereon dated November 22, 1996. The component unit financial statements were audited by other independent auditors whose report has been issued as of our report date.

We have also audited the Southern University System's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; special tests and provisions; financial reports; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedules of Federal Financial Assistance, for the year ended June 30, 1996. The management of the Southern University System is responsible for the University's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, OMB Circular A-128, and the Student Financial Assistance Audit Guide. Those standards and the provisions of OMB Circular A-128 and the Student Financial Assistance Audit Guide require that

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF THE SCHEDULES OF
FEDERAL FINANCIAL ASSISTANCE PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)

Dr. Dolores R. Spikes, President
Southern University System

This report is intended solely for the use of the President, management and the Department of Education and other Federal sponsoring agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southern University System is a matter of public record.

Bruno & Tervalon

BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

November 22, 1996

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Dr. Dolores R. Spikes, President
Southern University System

We have audited the Schedules of Federal Financial Assistance of the Southern University System (the University) as of and for the year ended June 30, 1996, and have issued our report thereon dated November 22, 1996. The component unit financial statements were audited by other independent auditors whose report has been issued as of our report date.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of federal financial assistance is free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the University is the responsibility of the University's management. As part of obtaining reasonable assurance about whether the schedules of federal financial assistance are free of material misstatement, we performed tests of the University's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the schedules of federal financial assistance was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, the results of our procedures disclosed immaterial instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs.

SOUTHERN UNIVERSITY SYSTEM
SCHEDULE OF PRIOR REPORTABLE CONDITIONS

1. PERKINS LOAN PROGRAM

Condition

The Perkins loan records for each campus have been transferred to EduServe (an outside Service bureau). Each campus has identified certain student accounts that require further review and reconciliation. This process will be completed by June 30, 1996.

Current Status

Each campus is continuing the process of reviewing and reconciling student accounts to ensure that upon completion the campuses' loan records and EduServe's records are in agreement.

**INDEPENDENT AUDITORS' REPORT ON THE
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**
(CONTINUED)

Dr. Dolores R. Spikes, President
Southern University System
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A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level, the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We noted that other auditors for the outside service center indicated that they noted no matters involving the internal control structure and its operations that they consider to be material weaknesses.

In connection with our audit, we reviewed the prior-year reportable condition on the internal control structure, including applicable internal administrative controls, to determine whether management had implemented appropriate action to correct the conditions giving rise to the finding. The results of our review with respect to the prior-year reportable conditions are described in the schedule of prior reportable conditions.

During our exit conference with management of the University, we discussed certain policy and procedural matters relating to federal financial assistance programs that we do not consider to be reportable conditions.

This report is intended solely for the use of the President, management and the Department of Education and other Federal sponsoring agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southern University System is a matter of public record.

Bruno & Tervalon
BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

November 22, 1996

Bruno

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT ON THE
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**
(CONTINUED)

Dr. Dolores R. Spikes, President
Southern University System
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- o Monitoring: Controls for the proper notification of clients of all masterfile transactions and the status of all past due accounts.

For the noted control structure categories, another auditor obtained an understanding of the design of relevant policies and procedures, determined whether they have been placed in operation, and assessed control risk.

The other auditor's report has been furnished to us as of our report issuance date. However, the scope of our work did not extend to the internal control structure policies and procedures established and maintained at the outside service center.

During the year ended June 30, 1996, the Southern University System expended 52 percent of its total federal financial assistance under major federal financial assistance programs and the Higher Education Institutional AID/HBCU's Title III nonmajor federal financial assistance program.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the University's major federal financial assistance programs, which are identified in the accompanying Schedules of Federal Financial Assistance and the identified nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants.

**INDEPENDENT AUDITORS' REPORT ON THE
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(CONTINUED)**

Dr. Dolores R. Spikes, President
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INTERNAL CONTROL STRUCTURE POLICIES AND PROCEDURES

- o Cash Receipts
- o Cash Disbursements
- o Payroll
- o Revenue
- o Cost Allocation
- o Political Activity
- o Drug-Free Workplace
- o Special Requirements
- o Eligibility/
 Participation
- o Davis-Bacon Act
- o Civil Rights
- o Cash Management
- o Federal Financial Reporting
- o Types of Services
- o Eligibility
- o Matching Level of Effort
- o Refund Calculations and
 Overpayment Procedures
- o Fixed and Movable Property
- o Administrative Requirements

For all of the internal control structure categories listed above, except for the functions performed at the University's contracted outside service center in connection with processing transactions for the NDSL/Perkins Student Loan programs, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The internal control structure policies and procedures relating to the following categories are performed at the outside service center:

Outside Service Center's Internal Control Structure Categories

- o Student Loan Masterfile: Controls over changes to the data masterfile including the conversion of student loan detail from new clients, additional loans to current loan recipients (advancements), deferments and changes to basic source data (name, address, etc.)
- o Billing and cash receipts: Controls over the proper billing of student loans upon separation and the application of cash receipts to the proper account(s).
- o Maintenance: Controls to ensure due care and diligence in the managing of accounts.

SCHEDULE II
Page 3 of 3

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF INDIRECT - FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	PROJECT NAME	PRIMARY RECIPIENT	AWARD PERIOD	AMOUNT
TRAINING & RECRUITMENT	84.029H	TRAINING & RECRUITMENT	LA DEPT OF EDUC	11/01/93-09/30/94	70
INNOVATIVE ED. PROG STRATEGIES	84.048	INNOVAT ED PROG STRT	LA DEPT OF EDUC	07/01/95-06/30/96	2,384
MATERIALS SCIENCE EDUC	84.162	MASER-TIMBUKTU ACA.	LA DEPT. OF EDUC.	03/01/93-06/30/95	5,330
APPLIED RESEARCH PROJECT	84.173	APPLIED RES-FAMILY	LA DEPT EDUC	10/01/94-09/30/95	29,313
TEACHER TR:LANGUAGE STIMULATION	84.027	TEACHER TR:LANG STIM	LA DEPT EDUC	10/01/94-06/30/95	24,191
PARENT & CHILD SUCCESSFUL HOME	NONE	PARENT & CHILD/HOME	LA COOP EXT	10/01/95-03/31/96	10,700
INDUSUTRIAL/COMMERCIAL ENERGY DNR	81.079	INDUS/COMMER ENERGY	LA DNR	01/01/94-12/31/94	142,936
NSF MODEL INTEG MATH	84.165	NSF MODEL INTEG MATH	LA DEPT OF EDUC	04/01/95-06/30/96	11,765
CHILD WELFARE CURRICULUM	93.568	CHILD WELFARE CURR	LA DEPT SOC SERV	01/01/95-06/30/96	95,112
STATEWIDE STRATEGIC PLANNING	NONE	STWIDE STRATEGIC PLAN	LA COOP EXT	10/01/94-09/30/95	170
LASIP/INS- MSEA	84.165	LASIP INS/MSEA	LA DEPT OF EDUC	06/01/94-06/30/95	1,118
EARLY LANGUAGE STIMULATION	84.173	EARLY LANG STIMULATION	LA DEPT OF EDUC	10/01/95-09/30/96	24,355
SAFE&DRUG FREE SCHOOLS	84.165	SAFE & DRUG FREE SCH	LA DEPT OF EDUC	07/01/95-06/30/96	1,223
TEACHER TRAINING WORKSHOP	84.002	TEACHER TRAIN PROJ.	LA DEPT OF EDUC	09/01/94-06/30/95	233
CHILD WELFARE	93.568	CHILD WELF CURR. DEVL.	LA DEPT SOC SER	05/16/94-06/30/95	11,002
LEQSF - NSF	N/A	EXCELLENCE IN PREP OF TEACHERS	LEQSF	07/01/95-06/30/96	4,599
PUBLIC ADMINISTRATION AND DHHS INTERNSHIP	N/A	MENTAL HEALTH	LA OFFICE OF MENTAL HEALTH	07/01/95-06/30/96	43,175
TOTAL INDIRECT FEDERAL FINANCIAL ASSISTANCE					\$ 1,300,834

The accompanying notes are integral part of this schedule.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(CONTINUED)**

Dr. Dolores R. Spikes, President
Southern University System

we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying Schedule of Findings and Questioned Costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the Southern University System complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; financial reports; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.

We did not audit the Southern University System's compliance with the regulations governing the administration of the NDSL/Perkins programs as set forth in the Code of Federal Regulations CFR 34, Part 674. Those administrative requirements govern functions performed by the outside service center. Since we did not apply auditing procedures to satisfy ourselves regarding compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.

The outside service center's compliance with the requirements governing the functions it performs for the Southern University System is audited by another auditor, whose report was furnished to us as of our report issuance date. Based on our review of the other auditors report, we have determined that all of the compliance requirements included in the Student Financial Assistance Audit Guide that are applicable to the programs in which

6) Matching of Federal Capital Contribution-Perkins Loan Program

The university will comply with federal regulations and provide a one-third match in institutional funds if a Federal Capital contribution is requested.

7) Federal Financial Reports - Fiscal Operations Report and Application

We will adhere to established procedures with regard to reporting of financial aid amounts per the FISAP.

Also, the noted errors were corrected during the audit process.

8) Drug-Free Schools and Communities Act Amendment of 1989.

Southern University at Shreveport-Bossier City has taken steps to develop appropriate procedures to ensure compliance with the act.

We will further enhance these procedures to include a specific individual responsible for oversight of the entire process.

SOUTHERN UNIVERSITY SYSTEM
 SHREVEPORT-BOSSIER CITY CAMPUS
 SCHEDULE OF INDIRECT - FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

SCHEDULE IV

PROGRAM NAME	CFDA NUMBER	PROJECT NAME	PRIMARY RECIPIENT	AWARD PERIOD	AMOUNT
VOCATIONAL EDUCATION COMMUNITY DEVELOPMENT	84.048	VOC ED COMM DEVL	LA DEPT OF EDUC.	07/01/94-06/30/96	\$ 53,384
VOCATIONAL EDUCATION GUIDANCE	84.048	VOCATIONAL EDUCATION GUIDANCE	LA DEPT OF EDUC.	07/01/94-06/30/96	52,719
MIN ACCESS TO BACC DEGR	93.960	MIN ACCESS TO BACC DEGR	LSU	01/01/95-09/29/96	42,901
TOTAL INDIRECT FEDERAL FINANCIAL ASSISTANCE					\$ 149,004

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE, Continued
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NO.	AWARD PERIOD	CURRENT YEAR EXPENDITURES
<u>Other Expenditures</u>			
Mental Health Institute - City of New Orleans	N/A	07/01/95 - 06/30/96	\$ 23,065
Effects of Land based and Riverfront gaming-City of New Orleans	N/A	07/01/95 - 06/30/96	1,089
Economic Development-City of New Orleans	N/A	07/01/95 - 06/30/96	137,720
NYSP	N/A	07/01/95 - 06/30/96	56,866
State Grants	N/A	07/01/95 - 06/30/96	201,510
Private Gifts and Grants	N/A	07/01/95 - 06/30/96	256,658
Agency Funds (NOTE 8)	N/A	07/01/95 - 06/30/96	238,162
Endowment Expenditures	N/A	07/01/95 - 06/30/96	<u>18,550</u>
Total Other Expenditures			<u>933,620</u>
Total Expenditures			<u>9,307,903</u>
<u>Loan Disbursements</u>			
SGA Loan Fund			<u>5,435</u>
Total Loan Disbursements			<u>5,435</u>
Total Expenditures and Loan Disbursements			<u>\$9,313,338</u>

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 NEW ORLEANS CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
UPWARD BOUND	84.047	ED	UPWARD BOUND	PO47A20399-94	06/01/94-05/31/95	3,060
UPWARD BOUND	84.047	ED	UPWARD BOUND	PO47A50468-95	07/01/95-05/31/96	233,644
UPWARD BOUND	84.047	ED	UPWARD BOUND	PO47A50468-96	06/01/96-05/31/97	11,798
FEDERAL PELL GRANT PROGRAM	84.063	ED	PELL GRANT PROGRAM 1994-95	PO63P42803	07/01/94-06/30/95	(128,019)
FEDERAL PELL GRANT PROGRAM	84.063	ED	PELL GRANT PROGRAM 1993-94	PO63P32803	07/01/93-06/30/94	(580)
FEDERAL PELL ADMINISTRATIVE EXP.	84.063	ED	PELL GRANT ADMINISTRATIVE EXP	PO63P32803	07/01/95-06/30/96	13,325
FEDERAL PELL GRANT PROGRAM	84.063	ED	PELL GRANT PROGRAM 1993-94	PO63P52803	07/01/95-06/30/96	5,358,225
TOTAL U. S. DEPARTMENT OF EDUCATION						<u>8,219,593</u>
TOTAL FEDERALLY ADMINISTERED PROGRAMS						<u>8,374,283</u>

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 NEW ORLEANS CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	CTR-AFR/AFRAMER STD	P031B20018-95	10/01/95-09/30/96	92,526
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STU FAC RES/COMP LAB	P031B20018-95	10/01/95-09/30/96	79,563
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LEARN RSRC CENTER	P031B20018-95	10/01/95-09/30/96	127,017
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT DEV CENTER	P031B20018-95	10/01/95-09/30/96	104,408
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE TELECOMM	P031B20018-95	10/01/95-09/30/96	39,511
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROJECT ADMINISTRA	P031B20018-95	10/01/95-09/30/96	59,962
FEDERAL WORK STUDY ADMINISTRATIVE COSTS	84.033	ED	COLLEGE WORK STUDY '96	P033A91669	07/01/95-06/30/96	12,671
FEDERAL WORK STUDY STUDENT COMPENSATION	84.033	ED	COLLEGE WORK STUDY '96	P033A91669	07/01/95-06/30/96	253,424
STUDENT SUPPORT SERVICES	84.042	ED	STUDENT SUPPORT SERVICES	PO42A30785-93	09/01/93-08/31/94	2,531
STUDENT SUPPORT SERVICES	84.042	ED	STUDENT SUPPORT SERVICES	PO42A30785-94	09/01/94-08/31/95	64,871
STUDENT SUPPORT SERVICES	84.042	ED	STUDENT SUPPORT SERVICES	P042A30785-95	09/01/95-08/31/96	239,028
TALENT SEARCH	84.044	ED	TALENT SEARCH	PO44A10409-91	09/01/91-08/31/92	1,812
TALENT SEARCH	84.044	ED	TALENT SEARCH	P044A10409-92	09/01/92-08/31/93	(56)
TALENT SEARCH	84.044	ED	TALENT SEARCH	PO44A10409-93	09/01/93-08/31/94	(263)
TALENT SEARCH	84.044	ED	TALENT SEARCH	PO44A10409-94	09/01/94-08/31/95	31,988
TALENT SEARCH	84.044	ED	TALENT SEARCH	P044A40116-95	09/01/95-08/31/96	185,271
UPWARD BOUND	84.047	ED	UPWARD BOUND	PO47A20399	06/01/93-05/31/96	(178)
UPWARD BOUND	84.047	ED	UPWARD BOUND	P047A20399-93	06/01/93-05/31/96	(12)

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 NEW ORLEANS CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	TUTORIAL ENRICHMENT	PO31B20018-93	10/01/93-09/30/96	4,536
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROJECT ADMINISTRATION	PO31B20018-93	10/01/93-09/30/96	1,967
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADADEMIC ADV. & INSTR.	PO31B20018-94	10/01/94-09/30/95	15,839
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	TEACH EDUC. PREP.	PO31B20018-94	10/01/94-09/30/95	19,685
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WRITING CURRICULUM	PO31B20018-94	10/01/94-09/30/95	56,396
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROF. DEVL CTR.	PO31B20018-94	10/01/94-09/30/95	10,374
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	CTR. FOR ASSESSMENT	PO31B20018-94	10/01/94-09/30/95	48,616
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	CTR/AFRIC AMER.	PO31B20018-94	10/01/94-09/30/95	28,973
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMPUTER LAB	PO31B20018-94	10/01/94-09/30/95	33,575
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LEARNING RESOURCE	PO31B20018-94	10/01/94-09/30/95	53,988
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUD DEVL CTR.	PO31B20018-94	10/01/94-09/30/95	37,105
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE TELECOMMUNICATION	PO31B20018-94	10/01/94-09/30/95	14,457
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROJECT ADMINISTRATION	PO31B20018-94	10/01/94-09/30/95	32,476
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ACAD ADVISEM/INTERV	PO31B20018-95	10/01/95-09/30/96	72,268
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	POST BAC TEACH CENTER	PO31B20018-95	10/01/95-09/30/96	50,982
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WRITING ACCROSS CURR	PO31B20018-95	10/01/95-09/30/96	46,578
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROF DEV CENTER	PO31B20018-95	10/01/95-09/30/96	15,738
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	CENTER FOR ASSESSMENT	PO31B20018-95	10/01/95-09/30/96	139,248

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
SHREVEPORT BOSSIER CITY CAMPUS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STU. SERVICE SUPPORT PROGRAM	PO31B20038	10/01/92-09/30/93	2
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ACAD. ADVANCEMENT CENTER	PO31B20038	10/01/92-09/30/93	1
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MGMT. INFORMATION CENTER	PO31B20038	10/01/92-09/30/93	2
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ALLIED HEALTH PROG. ENHANCEMT	PO31B20038	10/01/92-09/30/96	158,059
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PLANNING & DEVELOPMENT	PO31B20038-94	10/01/94-09/30/95	7,545
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT SERVICES SUPPORT	PO31B20038-94	10/01/94-09/30/95	32,405
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ACADEMIC ADVANCEMENT CENTER	PO31B20038-94	10/01/94-09/30/95	40,137
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MGMT. INFORMATION SYSTEMS	PO31B20038-94	10/01/94-09/30/95	34,228
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ALLIED HEALTH PROG. ENHANCEMT	PO31B20038-94	10/01/94-09/30/95	45,412
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADMINISTRATION & IMPLEMENT.	PO31B20038-94	10/01/94-09/30/95	8,168
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PLANNING & DEVELOPMENT	P931B20038-95	10/01/95-09/30/96	25,011
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMPREHENSIVE STU SERV	P931B20038-95	10/01/95-09/30/96	73,754
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ACADEMIC ADVISMT CENTER	P931B20038-95	10/01/95-09/30/96	121,080
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MANAGEMENT INFOR SYSTEMS	P931B20038-95	10/01/95-09/30/96	107,698
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ALLIED HEALTH PROGRAM ENH	P931B20038-95	10/01/95-09/30/96	182,649
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADMINISTRATION IMPLEMENTATION	P931B20038-95	10/01/95-09/30/96	37,101
FEDERAL WORK STUDY	84.033	ED	COLLEGE WORK STUDY	N/A	07/01/95-06/30/96	236,010
FEDERAL WORK STUDY ADM. EXP.	84.033	ED	COLLEGE WORK STUDY ADM. EXP.	N/A	07/01/95-06/30/96	11,801
TALENT SEARCH	84.044	ED	TALENT SEARCH	P044A10180-91A	09/01/91-08/31/92	81

SOUTHERN UNIVERSITY
 NEW ORLEANS CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LAB EQUIPMENT -EDUCATION	G008745681-89	10/01/89-09/30/97	1,494
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LAB EQUIPMENT -EDUCATION	G008745681-89	10/01/89-09/30/97	166
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FACULTY DEVELOPMENT	G008745681-89	10/01/89-09/30/96	1,645
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMPUTER LAB	G008745684-91	10/01/91-09/30/96	39,717
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	AFR/AFR/AMER/STUDIES	G008745681-89	10/01/89-09/30/96	4,132
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE TELECOMMUNICATION	G008745681-89	10/01/89-09/30/96	11,566
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT DEVELOPMENT	G008745681-89	10/01/89-09/30/96	156
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE TELECOMMUNICATION	G008745681-90	10/01/90-09/30/96	1,597
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROJECT ADMINISTRATION	G008745681-90	10/01/90-09/30/96	1,137
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ENHAN. OF ACADEMICS	G008745684-91	10/01/91-09/30/96	1,263
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LEARNING RESOURCE	G008745684-91	10/01/91-09/30/96	2,561
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	DEV/ OF FACULTY/STAFF	G008745684-91	10/01/91-09/30/96	4,498
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMPUTER ACA ADVISEMT	G008745684-91	10/01/91-09/30/96	80
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STRENGTHENING FUND	G008745684-91	10/01/91-09/30/96	11,954
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ACADEMIC ADVISEMENT	PO31B20018-92	10/01/92-09/30/96	874
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	TEACHER ED. PREP.	PO31B20018-92	10/01/92-09/30/96	430
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WRITING CURRICULUM	PO31B20018-92	10/01/92-09/30/96	10,099
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROF. DEVELOPMENT	PO31B20018-92	10/01/92-09/30/96	11,569

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 SHREVEPORT BOSSIER CITY CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
TALENT SEARCH	84.044	ED	TALENT SEARCH	PO44A10180-91A	09/01/92-08/31/93	(96)
TALENT SEARCH	84.044	ED	TALENT SEARCH	P044A10180-93	09/01/93-08/31/94	1,573
TALENT SEARCH	84.044	ED	TALENT SEARCH	PO44A40004	09/01/94-08/31/95	52,686
TALENT SEARCH	84.044	ED	TALENT SEARCH	P044A40004-95	09/01/95-08/31/96	195,021
STUDENT SUPPORT SERVICES	84.042	ED	SPECIAL SVCS./ DISADVANTAGE	P042A00024-91	09/01/91-08/31/92	40,841
STUDENT SUPPORT SERVICES	84.042	ED	SPECIAL SVCS./ DISADVANTAGE	PO42A00024-92	09/01/92-08/31/93	33
STUDENT SUPPORT SERVICES	84.042	ED	SPECIAL SVCS./ DISADVANTAGE	PO42A30752-95	09/01/95-08/31/96	171,934
STUDENT SUPPORT SERVICES	84.042	ED	SPECIAL SVCS./ DISADVANTAGE	P042A30752	09/01/93-08/31/94	(72)
UPWARD BOUND	84.047	ED	UPWARD BOUND	P047A90031	09/01/93-08/31/94	863
UPWARD BOUND	84.047	ED	UPWARD BOUND	PO47A20292	09/01/94-08/31/95	42,740
UPWARD BOUND	84.047	ED	UPWARD BOUND	PO47A50564	09/09/95-08/31/96	190,000
FEDERAL PELL GRANT PROGRAM	84.063	ED	PELL AWARDS 95-96	PO63P02804	07/01/95-06/30/96	1,474,813
FEDERAL PELL GRANT ADMINISTRATIVE EXP.	84.063	ED	PELL AWARDS 95-96	PO630O2804	07/01/95-06/30/96	4,165
TOTAL U.S.DEPARTMENT OF EDUCATION						<u>3,445,320</u>
TOTAL FEDERALLY ADMINISTERED PROGRAMS						<u>3,511,178</u>

Dr. Daniel Kyle

Page 2

December 16, 1996

1) Pell Grant Calculations

Southern University at Shreveport-Bossier City will adhere to established procedures and ensure that the proper amounts from the Pell Grant schedules are utilized when computing Pell Grant awards.

We have already credited the seven (7) students accounts that were underawarded.

2) Notification to Lender Between Submission of Student Confirmation Reports (SCR's)

To ensure that lenders are notified in a timely manner of all changes in a student's enrollment status, the University has contracted with and has been accepted by the National Student Loan Clearinghouse. The university will report all enrollment changes to the Clearinghouse at least three (3) times per semester. The Clearinghouse will provide student status change information, on behalf of the university, to all guarantors, lenders, servicers and other legitimate requesters.

3) No documentation of exit interviews.

Exit interviews are conducted for and exit conference materials are provided for each borrower prior to the close of each semester and they are required to complete a "Borrower's Information" form. To ensure that all borrowers are provided with exit conference material, the university will send, by certified mail, an Exit Counseling packet along with a self addressed postage paid envelope to those who failed to attend an interview.

4) Submission of Student Status Confirmation Reports (SCR's)

To ensure that all SCR's are submitted timely and correctly, the university has contracted with and been accepted by the National Student Loan Clearinghouse. The university will report student status information to the Clearinghouse at least three (3) times during the semester. The Clearinghouse will submit, on behalf of the university, SCR's within the prescribed time periods.

5) Failure to Calculate Title IV Refunds Accurately and Timely

Southern University at Shreveport-Bossier City will review and strengthen its internal procedures to ensure accuracy and timeliness in the calculation and submission of refunds to the appropriate Title IV programs.



*The Comprehensive
Community College of the
Southern University System*

Southern University at Shreveport-Bossier City
Office of the Chancellor

Dr. Daniel Kyle
Legislative Auditor
State of Louisiana
1600 Riverside North
P.O. Box 91397
Baton Rouge, LA 70804-9197

Dear Dr. Kyle:

I am submitting the following audit findings for Southern University at Shreveport-Bossier City relative to the Financial and Compliance Audit of Federal Grants conducted by Bruno and Tervalon, CPA's for the period ending June 30, 1996.

If you have any questions regarding this correspondence, please contact Mr. Benjamin Pugh at (318) 674-3302.

Sincerely,

Jerome G. Greene, Jr., Ph.D.
Chancellor

cc: Mr. Flandus McClinton, Jr.

/myw

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

CONDITION

**DRUG-FREE SCHOOLS AND COMMUNITIES
ACT AMENDMENTS OF 1989 (THE ACT)**

We noted during our audit for the year ended June 30, 1996 the following conditions with regard to the requirements to annual distribution information concerning alcohol and drug abuse to all students and employees:

UNIVERSITY'S RESPONSE

The University has developed and implemented appropriate steps to ensure compliance with the Drug-Free Schools and Communities and Acts Amendments of 1989 (The Act).

Information regarding The Act was widely distributed to students on campus during the Fall 1996 Registration Week (August 14-16, 1996). The flyers was placed on all campus bulletin boards at strategic locations on campus (the Library, University Center Control Desk, Financial Aid, and Cashier) and on the Electronic Bulletin Board (Target Vision) which has monitors in all campus buildings.

Additional plans have been made to provide copies of The Act at the cashier's window for the Spring 1997 Registration so that as students pay their registration fees, a copy will be attached. Consequently, each student who pays fees (registers) will receive a copy of the Drug Policy.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS

\$ 21.00

CONDITION

12. **FEDERAL WORK-STUDY PROGRAM**

We noted during our audit of Federal Work Study that two (2) students out of ten (10) tested who appeared to have worked when they were scheduled to be in class. This condition resulted in questioned costs of \$21.

UNIVERSITY'S RESPONSE

The University will follow the required policies and procedures established to ensure that students not work when they are scheduled to be in class.

All student employees and Department Supervisors have been informed that students are not allowed to work when scheduled to be in class and in excess of their actual award.

Department Supervisors and Financial Aid Counselors have been instructed to pay special attention when processing student payroll documents. This is done to prevent over-awards and correct the conditions noted.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS

\$6,150.00

CONDITION

11. INELIGIBLE PROGRAM COSTS

We noted during our audit of the Upward Bound Program (CFDA #84.047A) that the summer food service coordinator's salary was erroneously charged to the Upward Bound Program instead of the U. S. Department of Agriculture's Child Care Food Program.

UNIVERSITY'S RESPONSE

The Upward Bound Program is reimbursed (this reimbursement is not parallel to staff period of employment in the program) annually for meals and food service coordinators salary by the USDA Summer Food Service Program. As stipulated in the DOE proposal, the Upward Bound Program covers all costs over USDA charges.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS
\$6,486.00

CONDITION

10. **SATISFACTORY ACADEMIC PROGRESS (SAP)**

We noted during our audit that three (3) students out of eighty (80) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress.

UNIVERSITY'S RESPONSE

The University will follow the required policies and procedures established for monitoring the academic status of students applying for financial aid.

The standards and practices governing those procedures at the University are in keeping with Title IV regulations. Section 668.7(c).

Students having a need to have Satisfactory Academic Progress (SAP) addressed must file a written appeal with the Financial Aid Appeals Committee.

The three students in question were granted aid by the Financial Aid Appeals Committee. Copies of their approvals were faxed to the auditors for review.

SOUTHERN UNIVERSITY
 NEW ORLEANS CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	CTR. FOR ASSESSMENT	PO31B20018-92	10/01/92-09/30/96	6,002
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	AFRIC-AMER STUDY	PO31B20018-92	10/01/92-09/30/96	18,414
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LEARNING RESOURCE CTR.	PO31B20018-92	10/01/92-09/30/96	2,545
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT DEVELOPMENT CTR.	PO31B20018-92	10/01/92-09/30/96	6,555
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	TELECOMMUNICATION NTKWK	PO31B20018-92	10/01/92-09/30/96	4,262
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROJECT ADMINISTRATION	PO31B20018-92	10/01/92-09/30/96	1,365
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STU/FACULTY RESEARCH	PO31B20018-92	10/01/92-09/30/96	24,009
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ACADEMIC ADV. & INSTRUC	PO31B20018-93	10/01/93-09/30/96	2,741
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	TEACHER EDUC. PREP	PO31B20018-93	10/01/93-09/30/96	3,360
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WRITING CURRICULUM	PO31B20018-93	10/01/93-09/30/96	778
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROF DEVELOPMENT CTR.	PO31B20018-93	10/01/93-09/30/96	11,368
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	CTR FOR ASSESSMENT	PO31B20018-93	10/01/93-09/30/96	15,762
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	CTR/AFRIC/AMER	PO31B20018-93	10/01/93-09/30/96	3,904
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMPUTER LAB	PO31B20018-93	10/01/93-09/30/96	11,964
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STRENGTH FUND	PO31B20018-93	10/01/93-09/30/96	2,158
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LEARNING RESOURCE	PO31B20018-93	10/01/93-09/30/96	26,886
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT DEVL CTR.	PO31B20018-93	10/01/93-09/30/96	590
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE TELECOMMUNICATION	PO31B20018-93	10/01/93-09/30/96	305

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
 NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
 JUNE 30, 1996
 (CONTINUED)

NOTE 3 - Program Activity, Organization and Financing (Perkins Loans), Continued:

SHREVEPORT-BOSSIER CAMPUS

<u>Contributions</u>	Period from Inception to June 30, 1996 <u>(Unaudited)</u>	For the Year Ended <u>June 30, 1996</u>
Federal University	\$ 941,904 <u>104,656</u>	\$ -0- <u>-0-</u>
Total	\$ <u>1,046,560</u>	\$ <u>-0-</u>
 <u>Repayments of Fund Capital</u>		
Federal University	\$ 201,734 <u>22,415</u>	\$ -0- <u>-0-</u>
Total	\$ <u>224,149</u>	\$ <u>-0-</u>

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

5. FEDERAL WORK-STUDY PROGRAM

QUESTIONED COSTS

Conditions

\$358

We noted during our audit of the Federal Work Study program the following instances of non-compliance:

- o Two (2) students out of fifteen (15) tested hours per the time sheet did not agree with the hours per the payroll register. This condition resulted in questioned costs of \$52.
- o Three (3) students out of fifteen (15) students selected for testing whose hours per the time sheet did not agree with the hours per the payroll voucher. This condition resulted in questioned costs of \$30.
- o Five (5) students out of fifteen (15) tested who appeared to have worked when they were scheduled to be in class. This condition resulted in questioned costs of \$276.

Cause

The University inadvertently calculated payroll costs and students were paid for hours worked resulting in payments received exceeding the actual award. Also, students appeared to have worked when they were scheduled to be in class.

Effect

Students were paid work-study wages in excess of actual hours worked. Also students were paid work-study wages when they were scheduled to be in class.

Criteria

OMB Circular A-110, Subpart C, Section 21(b)(1) stipulates that recipients' financial management systems shall provide for accurate, current and complete disclosure of the financial results of each federally-sponsored project or program.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS
 SCHEDULE OF INDIRECT - FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

SCHEDULE II
 Page 2 of 3

PROGRAM NAME	CFDA NUMBER	PROJECT NAME	PRIMARY RECIPIENT	AWARD PERIOD	AMOUNT
SPRAY COMBUSTOR PERF IMPROVE	43.001	SPRAY COMBUSTOR PERF IMPROVE	LEQSF	06/01/94-05/31/97	29,319
BALLOON CLUSTER PROJECT	43.001	BALLOON CLUSTER PROJECT	LEQSF	06/01/94-05/31/95	85,986
SPRAY COMBUSTOR PERFORMANCE	43.001	SPRAY COMBUSTOR PERF	LEQSF	06/01/94-05/31/97	1,237
ALLIANCE FOR MINORITY PARTICIPATION	47.070	LAMP	NSF	11/01/95-10/31/00	109,373
LA COLLAB PREP OF TEACHERS	47.070	PREP OF TEACHERS	NSF	01/03/95-01/02/96	9,295
LASIP/NSF PROJECT	47.070	LASIP/NSF PROJECT	NSF	06/01/94-06/30/95	15,522
NATIONAL SPACE GRANT	43.001	NAT'L SPACE GRANT	NASA	03/01/91-02/28/93	(878)
NATIONAL SPACE GRANT	43.001	NAT'L SPACE GRANT	NASA	03/01/91-04/30/94	62,780
NATIONAL SPACE GRANT	43.001	NAT'L SPACE GRANT	NASA	03/01/94-12/30/94	4,999
SMALL BUSINESS DEVELOPMENT CENTER	59.037	SBDC 94-95	LA DHHS	10/01/92-09/30/96	1,119
SMALL BUSINESS DEVELOPMENT CENTER	59.037	SBDC 92-93	LA DHHS	10/01/94-09/30/96	41,335
SMALL BUSINESS DEVELOPMENT CENTER	59.037	SBDC 95-96	LA DHHS	10/01/95-09/30/96	44,376
SINGLE PARENT INNOVATIVE PROG.	84.048	SINGLE PARENT INNOVATIVE	LA DEPT OF EDUC	07/01/95-06/30/96	7,577
SINGLE PARENT DIRECT PROGRAMS	84.048	SINGLE PARENT DIRECT	LA DEPT OF EDUC	07/01/95-06/30/96	12,419
SEX EQUITY EDUC. & TRAINING	84.048	SEX EQUITY ED. & TRAINING	LA DEPT OF EDUC	07/01/95-06/30/96	6,136
BASIC GRANTS TO STATES	84.048	COMMUNITY BASE ORG.	LA DEPT OF EDUC	07/01/94-06/30/95	4,682
EXPLORATORY BUS. CURR. GUIDE	84.048	EXPLORATORY BUS. CURR.	LA DEPT OF EDUC	07/01/94-06/30/95	117
ED/PROJECT REAP	84.048	ED/PROJECT REAP	LA DEPT OF EDUC	07/01/94-06/30/95	11,954
COMMUNITY BASED ORG.	84.048	COMMUNITY BASE ORG.	LA DEPT OF EDUC	07/01/94-06/30/95	8,058

The accompanying notes are integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS
 SCHEDULE OF INDIRECT - FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

SCHEDULE II
 Page 1 of 3

PROGRAM NAME	CFDA NUMBER	PROJECT NAME	PRIMARY RECIPIENT	AWARD PERIOD	AMOUNT
UPWARD BOUND	10.555	UPWARD BOUND	LA DEPT EDUC	07/01/94-06/30/95	\$ 22,524
NYSP FOOD & NUTRITION	10.555	NYSP FOOD	LA DEPT EDUC	07/01/94-06/30/95	32
SU-PASS SUMMER FOOD	10.555	SU-PASS SUMMER FOOD	LA DEPT EDUC	07/01/95-06/30/96	6,863
TREE MASTER PLAN & ARBORETUM	10.652	TREE & ARBORETUM	LA DEPT OF AGRI	07/15/93-09/30/94	(223)
WETLAND ENH THRU WASTEWATER	11.419	WETLAND ENH	LA DNR	11/01/95-04/30/96	10
MENU FORMULATION	93.103	MENU FORMULATION	LA DHHS	09/01/93-08/31/94	20,506
ADVANCED NURSE EDUCATION	93.178	ADVANCED NURSE EDUC.	LA DHHS	07/01/93-06/30/94	(2,200)
DIET & BLOOD PRESSURE	93.389	DIET&BLOOD PRESSURE	LA DHHS	08/01/93-07/31/95	66,742
H RS DEV PROJECT MANAGEMENT	93.389	H RS DEV PROJ MGMT	LA BD OF REGENTS	10/01/93-09/30/95	104,319
LAND RECLAIMER PROJECT	93.389	LAND RECLAIMER PROJ	LA DHHS	07/01/93-06/30/94	32,475
LOWER MS. RIVER INTERAGENCY CAN	93.389	LOWER MS RIV INTERAG CAN	LA DHHS	01/01/95-09/30/96	10,251
INDOOR AIR ASSESSMENT OF LMRICS	93.389	INDOOR AIR ASSESSMENT OF LMRIC	LA DHHS	01/01/95-09/30/96	49,394
PARENTS STILL CARE	93.389	PARENTS STILL CARE	LA DHHS	07/01/94-06/30/95	23
PARENTS STILL CARE	93.389	PARENTS STILL CARE	LA DHHS	07/01/95-06/30/96	118,888
STU LSHIP IN SUBSTANCE ABUSE	93.389	STU LSHIP IN SUBST ABUSE	LA DHHS	09/01/94-05/31/95	2,573
HUMAN RES DEV MGMT PROJ	93.389	HUMAN RES DEV PROJ	LA BD OF REG	10/01/93-11/30/96	726
NE ATCHAFALAYA BASIN STUDY	15.611	NE ATCHAFALAYA BASIN	LA. DEPT. WILDLIFE	07/01/93-06/30/96	368
INTERMODAL TRANSPORTATION	20.505	INTERMODAL TRANSPORT	LA DEPT TRANSP.	02/11/94-09/11/95	4,462
PLUME DIAGNOSTIC TECH. ENH.	43.001	ADV NUM SIMULATION	NASA	05/15/96-09/15/96	19

The accompanying notes are integral part of this schedule.

SCHEDULE I

SOUTHERN UNIVERSITY SYSTEM
 BOARD AND SYSTEM
 STATE OF LOUISIANA
 SCHEDULE OF INDIRECT - FEDERAL FINANCIAL ASSISTANCE
 STATE OF LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM	CFDA NO.	PROJECT NAME	PRIMARY RECIPIENT	AWARD PERIOD	AMOUNT
(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University Board and System did not receive any indirect federal financial assistance during the year ended June 30, 1996.

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 9 - Contingencies, Continued:

Participation in Grant/Loan Programs, Continued

Our audit disclosed certain items or transactions as questioned costs. The accompanying Schedules of Federal Financial Assistance have not been adjusted for those questioned cost items. The ultimate resolution or determination as to whether the costs will be allowable or unallowable under the affected grants will be made by the various funding sources.

NOTE 10 - Major Federal Financial Assistance Programs:

The Southern University System's major federal financial assistance programs for the year ended June 30, 1996 were determined on a state level based upon program activity. Such programs are the Federal Family Education Loan Program, the Federal Perkins Loans Program, the Federal Pell Grant Program, Job Training Partnership Act, and the Vocational Education - Basic Grants to States Program.

SOUTHERN UNIVERSITY
 SHREVEPORT BOSSIER CITY CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>						
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS RESEARCH	5-S14RR05364-02	06/01/90-04/30/96	\$ 5,514
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS ADMINISTRATIVE	5-S14GM05364-03	05/01/91/04/30/96	12,494
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS ADMINISTRATIVE	2-S14GM05364-04	05/11/92-04/30/96	7,747
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS ENRICHMENT PROGRAM	2-S14GM05364-04	05/11/92-04/30/96	4,349
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS PROJECT #1	2-S03-R03370-11	04/01/95-02/29/96	35,755
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS PROJECT #1	2-S14GM05364-04	05/11/92-04/30/96	(1)
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						<u>65,858</u>
<u>U. S. DEPARTMENT OF EDUCATION</u>						
FEDERAL SUPPLEMENTAL EDUC. OPPORTUNITY GRANT	84.007	ED	SEOG 95-96	PO07A51671	07/01/95-06/30/96	60,284
FEDERAL SEOG ADMINISTRATIVE EXPENSE	84.007	ED	SEOG 95-96	PO07A51671	07/01/95-06/30/96	3,014
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	RECRUITMENT	PO31B80001	10/01/93-09/30/94	517
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADMIN.	PO31B80001	10/01/93-09/30/94	5
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MGT. INFORMATION SYSTEM	PO31B80001	10/01/93-09/30/94	1
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	OFFICE OF PLANNING	PO31B80001	10/01/93-09/30/94	85,906
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT SUPPORT SERVICES	PO31B80001	10/01/93-09/30/94	(1)
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ACADEMIC ADVISEMENT CTR.	PO31B80001	10/01/91-09/30/92	(6)
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MGT. INFORMATION SYSTEM	PO31B80001	10/01/91-09/30/92	(45)

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 3 - Program Activity, Organization and Financing (Perkins Loans), Continued:

SHREVEPORT-BOSSIER CAMPUS

Analysis of Loans Receivable

	Period from Inception to June 30, 1996 <u>(Unaudited)</u>	For the Year Ended <u>June 30, 1996</u>
Balance, beginning of period/year	\$ -0-	\$ 725,959
Funds advanced	<u>1,364,791</u>	<u>(100)</u>
Total	<u>1,364,791</u>	<u>725,859</u>
Less:		
Collections	539,363	30,570
Cancellations--		
Teaching service	3,795	170
Death/Disability	15,019	-0-
Bankruptcy	12,018	-0-
Defaulted loan principal assigned to Federal Government	89,804	-0-
Loan principal adjustments	<u>9,673</u>	<u>-0-</u>
Total credits	<u>669,672</u>	<u>30,740</u>
Balance, June 30, 1996	\$ <u>695,119</u>	\$ <u>695,119</u>

SCHEDULE III

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF INDIRECT - FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	PROJECT NAME	PRIMARY RECIPIENT	AWARD PERIOD	AMOUNT
COLLAB FOR EFFEC TEACH-MATH/SC	47.070	COLLAB FOR EFFEC TEACH	LEQSF	01/03/94-01/02/95	\$ 553
SMALL BUSINESS DEV. CENTER	59.037	MINORITY EMPLOYMENT	LA SBA	10/01/94-09/30/95	14,845
SMALL BUSINESS DEV. CENTER	59.037	MINORITY EMPLOYMENT	LA SBA	10/01/95-09/30/96	43,869
TITLE IV-E SOC SERVICE AGREEMT	93.568	TITLE IV-E SOC SERV	LA DEPT SOC. SERV.	07/01/94-06/30/95	4,722
HUMAN RESOURCE DEVELOPMENT	N/A	HUMAN RESOURCE DEVL	LA BD OF REGENTS	02/01/93-06/30/94	100
SOCIAL SERVICES BLOCK GRANTS	N/A	BLACK MENTAL HEALTH	LA DEPT SOC. SERVICE	08/01/92-06/30/93	315
BASIC ELDERLY CRISIS COUNS I	N/A	ELDERLY CRISIS COUNS	LA DEPT SOC. SERVICE	07/01/94-06/30/95	17,315
BASIC ELDERLY CRISIS COUNS I	N/A	ELDERLY CRISIS COUNS	LA DEPT SOC. SERVICE	07/01/95-06/30/96	102,240
DISADVANTAGED BUS. ENT.	N/A	DISADV BUS ENTPR SVC	LA DEPT. TRANSP.	03/10/93-03/09/94	7,153
DISADVANTAGED BUS. ENT.	N/A	DISADV BUS ENTPR SVC	LA DOTD	09/20/95-09/19/96	38,953
INTRASTATE COMPUTER TRAINING	N/A	INTRAST COMPUTER TRAIN	LA DHHS	08/15/94-06/30/95	14,157
MEDICAID TRAINING PROGRAM	N/A	MEDICAID TR CTR PRG	CITY OF NEW ORLEANS	07/01/95-06/30/96	225,319
LA ALLIA MINORITY PARTICIPATION	N/A	LAMP-06	LA BOR/NSF	11/01/95-11/01/00	6,673
TITLE IVE CHILD WELFARE PROJ.	N/A	COMMUNITY SERVICES	LA DHHS	07/01/95-06/30/96	88,714
ALCOHOL/DRUG ABUSE PREV	N/A	ALCOHOL/DRUG ABUSE PREV	LA DHHS	01/01/94-06/30/95	2,119
PROJECT INDEPENDENCE	N/A	PROJECT INDEPENDENCE	LA OFFICE/COMM SER.	09/01/93-08/31/94	23,461
UPWARD BOUND-FOOD - USDA	N/A	UPWARD BOUND-FOOD	DE	06/01/94-05/31/95	4,480
NYSP SUMMER FOOD - USDA	N/A	NYSP SUMMER FOOD	DE	06/01/95-05/31/96	33,704
TOTAL INDIRECT FEDERAL FINANCIAL ASSISTANCE					\$ 628,692

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 3 - Program Activity, Organization and Financing (Perkins Loans), Continued:

NEW ORLEANS CAMPUS

<u>Contributions</u>	Period from Inception to June 30, 1996 (Unaudited)	For the Year Ended June 30, 1996
Federal	\$ 132,145	\$ -0-
University	<u>14,683</u>	<u>-0-</u>
Total	<u>\$ 146,828</u>	<u>\$ -0-</u>

Repayments of Fund Capital

Federal	\$ 14,325	\$ -0-
University	<u>1,592</u>	<u>-0-</u>
Total	<u>\$ 15,917</u>	<u>\$ -0-</u>

Analysis of Loans Receivable

Balance, beginning of period/year	\$ -0-	\$ 85,089
Funds advanced	<u>174,337</u>	<u>-0-</u>
Total	<u>174,337</u>	<u>85,089</u>
Less: Credits		
Collections	36,762	275
Cancellations--		
Teaching		
service/		
military	11,268	-0-
Bankruptcy	673	-0-
Defaulted loan principal assigned to Federal		
Government	34,975	-0-
Other principal adjustments	<u>5,845</u>	<u>-0-</u>
Total credits	<u>89,523</u>	<u>275</u>
Balance, June 30, 1996	<u>\$ 84,814</u>	<u>\$ 84,814</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 3 - Program Activity, Organization and Financing (Perkins Loans), Continued

BATON ROUGE CAMPUS

Listed below is a brief summary of the loan activity as taken from the unaudited records for each campus:

<u>Contributions</u>	Period from Inception to June 30, 1996 <u>(Unaudited)</u>	For the Year Ended June 30, 1996
Federal	\$6,616,617	\$ -0-
University	<u>735,180</u>	<u>-0-</u>
Total	<u>\$7,351,797</u>	<u>\$ -0-</u>
<u>Repayments of Fund Capital</u>		
Federal	\$1,456,719	\$ 158,650
University	<u>161,858</u>	<u>17,628</u>
Total	<u>\$1,618,577</u>	<u>\$ 176,278</u>
<u>Analysis of Loans Receivable</u>		
Balance, beginning of period/year	\$ -0-	\$2,517,216
Funds advanced	9,942,682	(201)
Other receivable	<u>-0-</u>	<u>(615)</u>
Total	<u>9,942,682</u>	<u>2,516,400</u>
Less: Credits		
Collections	4,077,617	81,871
Cancellations--		
Teaching service/ military	560,762	1,271
Death/ disability	52,552	1,131
Bankruptcy	82,414	972
Defaulted loan principal assigned to Federal Government	2,709,828	-0-
Other principal adjustments	<u>28,393</u>	<u>39</u>
Total credits	<u>7,511,566</u>	<u>85,284</u>
Balance 06/30/96	<u>\$2,431,116</u>	<u>\$2,431,116</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 3 - Program Activity, Organization and Financing (Perkins Loans) :

The Perkins Loan Program, (the Program) formerly the National Direct Student Loan Program, is operated by the University under an agreement with the United States Department of Education. Each campus within the System maintains its own separate Loan Fund. The accounts of each Program are included among the Loan Funds for each campus within the System.

During the current fiscal year, EduServe Technologies, Inc. (EduServe) an outside service center provided billing and collection services on behalf of the Baton Rouge, New Orleans and Shreveport/Bossier City campuses.

The New Orleans, Shreveport/Bossier City and Baton Rouge Campuses did not disburse any loans to students during the year ended June 30, 1996.

The Program at the Shreveport/Bossier City Campus is financed by contributions from the Department of Education which are matched, at a ratio of one-to-three by contributions from the University. The federal contribution was transferred to the College Work-Study Program.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 2 - Basis of Accounting and Presentation:

The accompanying Schedules of Federal Financial Assistance are presented using the modified accrual basis of accounting which is described in the notes to the University's component unit financial statements which are audited by the Legislative Auditors. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

All federal grant expenditures, except Cooperative Extension (CFDA Number 10.500) and Payments to 1890 Land Grant Colleges and Tuskegee University (CFDA Number 10.205), are accounted for in the Current Funds-Restricted of the respective agency of the University. Grant expenditures relative to Cooperative Extension and Payments to 1890 Land Grant Colleges are accounted for in the Current Funds-Unrestricted of the Baton Rouge Campus. However, for purposes of reporting federal financial assistance expenditures, such transactions are reported in the Schedules of Federal Financial Assistance - Board and System and the Baton Rouge Campus.

The accompanying Schedule of Federal Financial Assistance has been prepared in the format as set forth in the audit and accounting guide, Audits of State and Local Governmental Units, issued by the American Institute of Certified Public Accountants and OMB Circular A-128. The purpose of the Schedule of Federal Financial Assistance is to present a summary of those activities of the Southern University System for the year ended June 30, 1996 which have been financed principally by the U. S. Government (federal awards), state grants and private grants. For purposes of the schedule, federal awards include all Federal assistance and procurement relationships entered into directly between the University and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements. Because the Schedule presents only a selected portion of the activities of the University, it is not intended to and does not present either the financial position, changes in fund balances or the current fund's revenues, expenditures, and other changes of the University.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996

NOTE 1 - General

The Southern University System is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana, within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of the University and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six-year term by the Governor with the consent of the Senate, and one student member appointed for a one-year term by a council composed of the student body presidents of the University. As a State agency, operations of the University's instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

The Southern University System is comprised of four separate agencies. These agencies are :

Board and System Administration;
Baton Rouge Campus;
New Orleans Campus; and
Shreveport-Bossier City Campus.

Government Accounting Standards Board Statement Number 14 has defined that the financial reporting entity to be the State of Louisiana. Therefore, the accompanying schedules of federal financial assistance presents the activity of all federal financial assistance programs administered by the Southern University System. All federal financial assistance received directly from federal agencies are included on the schedules. Because the schedule presents only a selected portion of the activities of the System, it is not intended to and does not present either the financial position, changes in fund balances or the current funds revenues, expenditures, and other changes of the University.

Annually, the State of Louisiana issues a Schedule of Federal Assistance which includes the activity contained in the accompanying Schedules of Federal Financial Assistance.

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE, Continued
 FOR THE YEAR ENDED JUNE 30, 1996

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>CURRENT YEAR EXPENDITURES</u>
<u>Other Expenditures</u>			
State Grants	None	07/01/95 - 06/30/96	\$ 81,981
Private Gifts and Grants	None	07/01/95 - 06/30/96	52,285
Agency Funds (NOTE 8)	None	07/01/95 - 06/30/96	<u>51,811</u>
Total Other Expenditures			<u>186,077</u>
Total Expenditures			<u>3,697,255</u>
<u>Loan Disbursements</u>			
SGA Loan Fund	None	07/01/95 - 06/30/96	<u>211</u>
Total Expenditures and Loan Disbursements			<u>\$3,697,466</u>

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996
(CONTINUED)

NOTE 6 - College Work-Study Program:

The University established the College Work Study Program pursuant to Title IV, Part C of the Higher Education Act of 1965, as amended. During the year ended June 30, 1996, the following amounts were disbursed by each campus for the CWS Program:

Baton Rouge Campus

<u>Description</u>	<u>Amount</u>
Federal expenditures	\$ 756,965
Administrative costs	<u>37,848</u>
Sub-total	794,813
Institutional matching	<u>-0-</u>
Total	<u>\$ 794,813</u>

New Orleans Campus

Federal expenditures	\$ 253,424
Administrative costs	<u>12,671</u>
Sub-Total	266,095
Institutional matching	<u>-0-</u>
Total	<u>\$ 266,095</u>

Shreveport-Bossier City Campus

Federal expenditures	\$ 236,010
Administrative costs	<u>11,801</u>
Sub-total	247,811
Institutional matching	<u>-0-</u>
Total	<u>\$ 247,811</u>

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
STRENGTHENING HBGRAD INSTITU	84.031B	ED	STRENGTHENING HB GRAD INSTITU	PO31B44010	10/01/95-09/30/96	195,896
CLEO SUMMER INSTITUTE	84.097A	ED	CLEO SUMMER INSTITUTE '95	N/A	06/12/95-07/15/95	30,970
CLINICAL EDUCATION PROGRAM	84.097A	ED	CLINICAL EXPERIENCE PROGRAM	PO97A10015-94	08/19/94-08/18/95	14,790
CLINICAL EDUCATION PROGRAM	84.097A	ED	CLINICAL EXPERIENCE PROGRAM	PO97A10015-95	08/19/95-08/18/96	65,942
TOTAL U. S. DEPARTMENT OF EDUCATION						<u>16,268,957</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>						
CAMPUS SERVICE LEARNING PROG.	94.005	CNCS	CAMPUS SERVICE LEARNING PROG.	95LHB00018	09/01/95-08/31/96	15,259
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						<u>15,259</u>
TOTAL FEDERALLY ADMINISTERED PROGRAMS						<u>25,946,671</u>

The accompanying notes are an integral part of this schedule.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

1. NOTIFICATION TO LENDERS BETWEEN
SUBMISSION OF STUDENT CONFIRMATION
REPORTS (SCRs) _____
CONTINUED

Current Status

We noted similar conditions during
our June 30, 1996 audit. As such,
this finding remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

2. REFUNDS AND OVERPAYMENT
TO THE TITLE IV PROGRAMS

During our June 30, 1994 audit of refunds, we noted the following instances of non-compliance:

- o Four (4) refunds out of fifty (50) tested in which refunds were not computed in accordance with Title IV regulations with the University remitting an excess amount of \$1,266. x

- o Twenty-one (21) refunds and/or repayments out of fifty (50) tested were not refunded to the appropriate Title IV program or GSL lender on a timely basis. x

- o Fourteen (14) refunds out of fifty (50) tested were calculated, however, they were not properly posted to the accounting records of the University. As a result, the University failed to remit a total of \$153 (one student), to the Title IV programs as required. x

- o Additionally, the University remitted an excess amount of \$5,954 for thirteen students to the Title IV programs. x

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

2. REFUNDS AND OVERPAYMENT
TO THE TITLE IV PROGRAMS
CONTINUED

- o Eight (8) refunds and repayments out of fifty (50) tested were not calculated for students who had withdrawn from the University, resulting in questioned costs of \$3,938. However during the previous year, we noted that \$3,679 was properly remitted to the Title IV programs, resulting in a balance of \$259 being unresolved. x

- o The University documented a regular University policy refund for one (1) student out of fifty (50) tested. However, a pro-rata calculation was required, resulting in questioned costs of \$121. x

During our June 30, 1995 audit of refunds and repayments, we noted the following instances of non-compliance:

- o Twenty-one (21) refunds out of fifty (50) tested were not refunded to the appropriate Title IV program on a timely basis; x

- o The University did not calculate seven (7) Appendix A refunds as prescribed by Federal Regulations for the spring semester; x

- o The student's account did not reflect the refund amount to the Pell grant Program for two (2) out of fifty (50) tested; and x

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

2. REFUNDS AND OVERPAYMENT
TO THE TITLE IV PROGRAMS
CONTINUED

- o The University's refund and repayment policy does not adequately address in detail such federal guidelines as:
 - The Appendix A refund method;
and
 - A clear distinction between refund procedures and repayment procedures.
- x

Current Status

For the June 30, 1994 year, we noted that the University has remitted \$259 and \$121 to the Department of Education. However, \$153 was not remitted to the Department of Education and we noted that refunds were not performed timely during the June 30, 1996 audit.

For the year ended June 30, 1995, the University has not provided documentation to reflect that seven Appendix A refunds were calculated, and the student's account being properly adjusted. However, an adequate refund and repayment policy has been developed by the University.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

3. PERKINS LOAN PROGRAM

During our June 30, 1993 audit of the Perkins Loan Program, we noted the following:

- o There was one (1) instance out of ten (10) sampled in which there was no repayment agreement or exit interview on file for a borrower who is currently in repayment. x

Current Status

The University has provided appropriate documentation to resolve this finding. As such, this condition is resolved.

4. STUDENT CONFIRMATION REPORTS (SCRs)

During our testing of GSL Confirmation Reports (SCRs), for the year ended June 30, 1994, we noted two (2) instances out of four (4) tested in which the SCR were not returned to the guarantors on a timely basis. We also noted in one (1) out of ten (10) instances tested that inaccurate information was reported on the SCR. x

During our June 30, 1995 audit of the Guaranteed Student Loan Confirmation Reports (SCRs), we noted that SCR were not being returned to four (4) guarantee agencies in a timely manner. Additionally, we noted that the enrollment status was incorrectly reported for two (2) students out of ten (10) students tested. x

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

4. STUDENT CONFIRMATION REPORTS (SCRs)
CONTINUED

Current Status

We noted during our June 30, 1996 audit that tested SCRs contained accurate information and were returned to the guarantee agencies on a timely basis.

5. PELL GRANT CALCULATIONS

We noted during our June 30, 1995 audit that the Pell Grant amount, when recalculated for two (2) students out of eighty (80) students sampled, did not agree to the actual Pell disbursement.

x

Current Status

The University subsequently adjusted the two (2) students' accounts during the year ended June 30, 1996.

As such, this condition is considered to be resolved.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

6. FINANCIAL AID TRANSCRIPTS (FATs)

We noted during our June 30, 1995 audit that one (1) transfer student out of eleven (11) transfer students tested had previously owed a refund to the Federal Supplemental Education Opportunity Grant program in the amount of \$169 but had received Title IV aid. As such, we have questioned the Title IV aid provided to the student.

x

Current Status

We noted during our June 30, 1996 audit that the University has remitted the appropriate amounts to the Department of Education.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
UPWARD BOUND	84.047A	ED	UPWARD BOUND	PO47A50468	07/01/95-05/31/96	360,284
UPWARD BOUND	84.047A	ED	UPWARD BOUND	PO47A50468-95	06/01/95-05/31/96	47,091
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE TELECOMM	G008745681-90	10/01/90-09/30/96	213,000
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	UNIV WIDE ASSESSMENT & EVAL	G008745681-91	10/01/91-09/31/96	8,209
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMP. ACADEMIC ADVISE CENTR	G008745681-91	10/01/91-09/31/96	1
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ACADEMIC SUPPORT TRAINING CT	G008745681-91	10/01/91-09/31/96	433
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LIBRARY AUTOMATION	G008745681-91	10/01/91-09/31/96	49,959
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADM MGMT OFF OF STRATEGIC PL	G008745681-91	10/01/91-09/31/96	30,150
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE INTERACTIVE TELECO	G008745681-91	10/01/91-09/31/96	8,498
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FD MGMT ENHANCEMT OF OFF GRT	G008745681-91	10/01/91-09/31/96	2,417
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LAB DEVEL-FOR. LANG. LAB	G008745681-91	10/01/91-09/31/96	4,754
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MENTOR PROGRAM	G008745681-91	10/01/91-09/31/96	15,623
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROF DEVEL PROG FOR FACULTY	G008745681-91	10/01/91-09/31/96	10,885

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADMINISTRATION	G008745681-92	10/01/91-09/30/96	151
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADM MGMT:OFF STRATEGIC PLAN	PO31B20058	10/01/92-09/30/96	21,375
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	RETENTION CENTER	P031B20058	10/01/92-09/30/96	458
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COGNITIVE SKILLS DEVEL PROGRAM	P031B20058	10/01/92-09/30/96	291
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PUBL AND GRAPHICS ARTS DESIGN PR	P031B20058	10/01/92-09/30/96	18,992
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	AFRICAN AM. WOMEN'S STUDIES	P031B20058	10/01/92-09/30/96	2,695
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ELECTRONIC WRITING LAB	P031B20058	10/01/92-09/30/96	8,048
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MULTIMEDIA ENHANCEMT DEVEL	P031B20058	10/01/92-09/30/96	5,600
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FD MGMT: OFFICE OF GRANTS	P031B20058	10/01/92-09/30/96	6,029
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	UPGRAD&ENRICH HONORS COLLEGE	P031B20058	10/01/92-09/30/96	7,194
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LIBR LEARNING RES CENTER	P031B20058	10/01/92-09/30/96	5,548
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADM MGMT:DEV RESEARCH INFRAS	P031B20058	10/01/92-09/30/96	10,533

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FAC DEVEL DOCTORAL PROGRAM	P031B20058	10/01/92-09/30/96	12,807
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FOREIGN LANG. LABORATORY	P031B20058	10/01/92-09/30/96	6,398
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SERVICE LEARNING TRAIN PROJ	P031B20058	10/01/92-09/30/96	251
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	S U WELLNESS PROGRAM	P031B20058	10/01/92-09/30/96	6,547
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADMINISTRATION	P031B20058	10/01/92-09/30/96	1,181
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADM MGMT:STRATEGIC PLAN	PO31B20058-93	10/01/93-09/30/96	2,965
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT RETENTION CENTER	PO31B20058-93	10/01/93-09/30/96	2,797
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COGNITIVE SKILLS DEVL PROG	PO31B20058-93	10/01/93-09/30/96	1,294
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PUBLICATION & GRAPHIC ARTS	PO31B20058-93	10/01/93-09/30/96	7,286
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WOMEN'S STUDIES PROGRAM	PO31B20058-93	10/01/93-09/30/96	2,354
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ELECTRONIC WRITING LAB	PO31B20058-93	10/01/93-09/30/96	807
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MULTIMEDIA ENH. CHEMISTRY	PO31B20058-93	10/01/93-09/30/96	(22)

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MASS COMMUNICATION	PO31B20058-93	10/01/93-09/30/96	527
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FUND MGT.- GRANTS OFFICE	PO31B20058-93	10/01/93-09/30/96	1,561
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	UPGRADING & ENRICH HONORS CO	PO31B20058-93	10/01/93-09/30/96	2,658
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LIBRARY LEARNING RES. CTR.	PO31B20058-93	10/01/93-09/30/96	6,624
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADM MGT: DEVEL RES INFRASTR	PO31B20058-93	10/01/93-09/30/96	6,024
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FACULTY DEV: DOCTORAL PROG	PO31B20058-93	10/01/93-09/30/96	6,804
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COLL OF ENGINEERING	PO31B20058-93	10/01/93-09/30/96	1,504
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SERVICE LEARNING TRAINING	PO31B20058-93	10/01/93-09/30/96	10,706
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	S U WELLNESS PROGRAM	PO31B20058-93	10/01/93-09/30/96	7,883
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MULTIMEDIA INSTR & LEARNING	PO31B20058-93	10/01/93-09/30/96	914
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	CURR DEV COLLABORATIVE PRO	PO31B20058-93	10/01/93-09/30/96	5,511
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADMINISTRATION	PO31B20058-93	10/01/93-09/30/96	2,398

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADM. MGMT- STRATEGIC PLANNING	PO31B20058-94	10/01/94-09/30/95	45,828
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT RETENTION CENTER	PO31B20058-94	10/01/94-09/30/95	67,530
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COGNITIVE SKILLS DEVL	PO31B20058-94	10/01/94-09/30/95	76,997
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PUBLICATIONS & GR ART	PO31B20058-94	10/01/94-09/30/95	109,242
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WOMEN'S STUDIES PROG.	PO31B20058-94	10/01/94-09/30/95	23,343
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ELECTRONIC WRITING LAB	PO31B20058-94	10/01/94-09/30/95	34,254
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MASS COMM DEVL	PO31B20058-94	10/01/94-09/30/95	24,648
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	UPGRAD&ENRICH HONORS COLL	PO31B20058-94	10/01/94-09/30/95	35,831
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FUND MGMT:ENHANC GRANTS OFFICE	PO31B20058-94	10/01/94-09/30/95	35,533
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LIBRARY LEARNING RESOURCE CTR	PO31B20058-94	10/01/94-09/30/95	43,929
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADM MGT: DEVL RES INFRAST	PO31B20058-94	10/01/94-09/30/95	17,783
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COLLEGE OF ENG'G	PO31B20058-94	10/01/94-09/30/95	38,831

The accompanying notes are an integral part of this schedule.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

4. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS

QUESTIONED COSTS

Conditions

\$-0-

During our audit of refunds and repayments, we noted the following instances of non-compliance:

- o Twenty-four (24) refunds out of fifty (50) tested were not refunded to the appropriate Title IV program on a timely basis;
- o The University did not refund the Title IV Programs for two (2) refunds that were calculated;
- o The student's account did not properly reflect the refund amount according to the University's calculation for six (6) out of fifty (50) tested;
- o The University did not calculate properly five (5) refunds out of fifty (50) tested; and
- o The University had not performed a repayment calculation for ten (10) students.

Cause

The University failed to record and calculate refunds timely to expedite the refunding of appropriate amounts to the appropriate Title IV program. Also, the University did not calculate repayments.

Effect

The University has not adhered to Title IV regulations regarding refunds and repayments for students who withdraw.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS**

	<u>RESOLVED</u>	<u>UNRESOLVED</u>
1. <u>PELL GRANT CALCULATIONS</u>		x

We noted during our June 30, 1993 and 1994 audits that the Pell Grant amount, when recalculated for one (1) student out of seventy-three (73) students sampled (1993) and for three (3) students out of seventy-one (71) sampled (1994), did not agree to the actual Pell disbursement.

Current Status

The University has indicated that funds have been disbursed to the Department of Education to repay the questioned costs relative to this finding. However, the cancelled check has not been received from the bank. Also, the student accounts have not been adjusted for the over/under awards. As such, this condition remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

5. FEDERAL FAMILY EDUCATION
STUDENT LOAN PROGRAM
CONTINUED

Current Status

We noted similar conditions during our June 30, 1996 audit. As such, this condition remains unresolved.

6. STUDENT FINANCIAL AID OVER-AWARDS

X

During our June 30, 1994 audit of the student financial aid program, we noted that two (2) students out of eighty (80) students tested, were awarded financial aid in excess of documented need. It appears that the University failed to consider the students' other resources when awarding Title IV funds. As such, we have questioned costs in the amount of \$1,615.

Current Status

The University has indicated that funds have been disbursed to the Department of Education to repay the questioned costs relative to this finding. However, the cancelled check has not been received from the bank. As such, this condition remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

4. REFUNDS AND OVERPAYMENT
TO THE TITLE IV PROGRAMS, CONTINUED

Current Status

For the year ended June 30, 1994, the five refunds and repayments totaling \$2,004 remains unresolved.

For the year ended June 30, 1995, the University established a refund and repayment policy that adequately addresses federal guidelines. The remaining findings are still unresolved at June 30, 1996. Also, see the Schedule of Findings and Questioned Costs for similar refund and repayment findings.

5. FEDERAL FAMILY EDUCATION
STUDENT LOAN PROGRAM

X

During our June 30, 1994 audit of the guaranteed student loan program, we noted that there was no documentation on file indicating that FFEL exit interviews were held for ten (10) students out of nineteen (19) students tested prior to the time the students withdrew, graduated or ceased to re-enroll.

We noted during our June 30, 1995 audit that documentation was not on file indicating that FFEL exit interviews were held with eleven (11) out of eighty (80) students.

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS
 STATUS OF PRIOR AUDIT FINDINGS
 (CONTINUED)

	<u>RESOLVED</u>	<u>UNRESOLVED</u>
4. <u>REFUNDS AND OVERPAYMENT TO THE TITLE IV PROGRAMS, CONTINUED</u>		
o The University did not calculate pro-rata refunds for three (3) out of the fifty (50) students selected for testing;		x
o One (1) repayment calculation out of fifteen (15) repayments was not calculated properly;		x
o The student's account did not reflect the refund amount to the Title IV program per the University's calculation for thirteen (13) out of fifty (50) students tested; and		x
o The University's refund and repayment policy does not adequately address in detail such federal guidelines as:		
-- The Appendix A refund methods; and	x	
-- A clear distinction between refund procedures and repayment procedures.	x	

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

	<u>RESOLVED</u>	<u>UNRESOLVED</u>
4. <u>REFUNDS AND OVERPAYMENT TO THE TITLE IV PROGRAMS</u>		X
We noted during our June 30, 1994 audit the following:		
o Seventeen (17) refunds and/or repayments were not remitted to the Title IV programs on a timely basis;		x
o Five (5) refunds and repayments in the amount of \$2,004 was not remitted to the Title IV programs;		x
During our June 30, 1995 audit of refunds and repayments, we noted the following instances of non-compliance:		
o Twenty (20) refunds out of fifty (50) were not refunded to the appropriate Title IV program on a timely basis;		x
o The University did not calculate twenty-one (21) Appendix A refunds as prescribed by Federal Regulations for the spring semester;		x
o Eleven (11) refund calculations out of fifteen (15) refunds were not calculated properly;		x

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

3. STUDENT AID REPORT SELECTED FOR VERIFICATION

x

We noted during our June 30, 1995 audit that the University failed to obtain adequate financial information to support Student Aid Reports (SARs) which were selected for verification during the Fall, 1994 by the Department of Education for two (2) students out of a sample size of twenty-four (24). The University subsequently obtained after June 30, 1995 the verification documentation after awarding the aid.

Current Status

We noted similar conditions during our June 30, 1996 audit. See the Schedule of Findings and Questioned Costs for the similar condition.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FACULTY DEVL DOCTORAL PROG	PO31B20058-94	10/01/94-09/30/95	21,482
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SERV. LEARNING TRAINING	PO31B20058-94	10/01/94-09/30/95	25,448
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SU WELLNESS PROGRAM	PO31B20058-94	10/01/94-09/30/95	24,898
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	TELECOMM ENH LEARN & DISTANCE	PO31B20058-94	10/01/94-09/30/95	10,464
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MULTIMEDIA INSTR & LEARN ENH	PO31B20058-94	10/01/94-09/30/95	37,681
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADMINISTRATION	PO31B20058-94	10/01/94-09/30/95	47,472
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ADM MGMT STRATEGIC PLANNING	PO31B20058-95	10/01/95-09/30/96	106,708
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT RETENTION CENTER	PO31B20058-95	10/01/95-09/30/96	113,362
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COGNITIVE SKILLS DEV	PO31B20058-95	10/01/95-09/30/96	55,500
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PUB & GRAPHIC ARTS DESIGN	PO31B20058-95	10/01/95-09/30/96	111,299
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WOMEN'S STUDIES PROGRAM	PO31B20058-95	10/01/95-09/30/96	50,934
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ELECTRONIC WRITING LAB	PO31B20058-95	10/01/95-09/30/96	75,264

The accompanying notes are an integral part of this schedule.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

	<u>RESOLVED</u>	<u>UNRESOLVED</u>
2. <u>FEDERAL FAMILY EDUCATION STUDENT LOAN CONFIRMATION REPORTS AND NOTIFICATION TO LENDERS BETWEEN SUBMISSION OF STUDENT CONFIRMATION REPORTS</u>		
During our June 30, 1993 audit of the Federal Family Education Student Loan Student Confirmation Reports (SCRs), we noted that two (2) SCRs out of six (6) tested were not returned to the guarantee agencies on a timely basis.	x	
Additionally, we noted for the years ended June 30, 1993 and 1994 that the University failed to notify lenders of changes in students' enrollment status which occurred between the dates of submission of the Student Confirmation Report (SCR) for seven (7) students out of twelve (12) students tested (1993) and for eight (8) students out of ten (10) students tested (1994).		x
During our June 30, 1995 audit we noted that the University failed to notify lenders of changes in students' enrollment status which occurred between the dates of submission of the Student Confirmation Report (SCR) for six (6) students out of ten (10) students tested.		x

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MASS COMMUNICATIONS DEV.	PO31B20058-95	10/01/95-09/30/96	53,036
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	HONORS COLLEGE & CURR	PO31B20058-95	10/01/95-09/30/96	68,031
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WELLNESS PROGRAM	PO31B20058-95	10/01/95-09/30/96	53,641
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ARCHITECTURE ENHANCE	PO31B20058-95	10/01/95-09/30/96	154,823
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	FACULTY DEV DOCTORAL PROG	PO31B20058-95	10/01/95-09/30/96	115,440
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COLLEGE OF ENG'G	PO31B20058-95	10/01/95-09/30/96	75,619
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	TELECOMM ENH LEARN & DISTANCE	PO31B20058-95	10/01/95-09/30/96	31,339
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	MULTIMEDIA INSTR & LEARN	PO31B20058-95	10/01/95-09/30/96	76,257
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADM	PO31B20058-95	10/01/95-09/30/96	87,492
FEDERAL PELL GRANT PROGRAM	84.063	ED	PELL 1995-96	P063P32804	07/01/95-06/30/96	10,261,707
FEDERAL PELL GRANT ADMINISTRATIVE EXP.	84.063	ED	PELL GRANT ADMINISTRATIVE EXP.	P063032804	07/01/95-06/30/96	28,510
FEDERAL PELL GRANT PROGRAM	84.063	ED	PELL 1994-95	P063P32804	07/01/94-06/30/95	(18,210)
FEDERAL PELL GRANT PROGRAM	84.063	ED	PELL GRANT PROGRAM '92-'93	P063P22804	07/01/92-06/30/93	(3,303)
STRENGTHENING HBGRAD INSTITU	84.031B	ED	STRENGTHENING HB GRAD INSTITU	PO31B44010	10/01/94-09/30/95	199,962

The accompanying notes are an integral part of this schedule.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

9. STUDENT FINANCIAL AID ELIGIBILITY

During our June 30, 1995 audit of student financial aid eligibility, we noted one (1) instance out of eighty (80) individuals sample, where a student previously in default of a Federal Family Education Loan was awarded and received financial aid. As such, this condition resulted in questioned costs of \$4,400.

x

Current Status

The University has provided appropriate documentation that indicated the student was not previously in default. As such, this condition is considered to be resolved.

10. FEDERAL FAMILY EDUCATION LOAN (FEEL) PROGRAM

We noted during our June 30, 1995 audit the following conditions:

x

- o Four (4) students out of forty-eight (48) student loan applications were incorrectly certified; and
- o Eight (8) students out of eighteen (18) students' in-house entrance counseling documents were not on file.

Current Status

We noted similar conditions during the June 30, 1996 audit. As such, this finding remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

8. FEDERAL WORK-STUDY PROGRAM

We noted during our June 30, 1995 audit of Federal Work Study the following instances of non-compliance:

- | | |
|--|---|
| o Two (2) students out of fifteen (15) tested, hours per the payroll register did not agree with the hours per the payroll voucher. This condition resulted in questioned cost of \$196. | x |
| o One (1) student out of fifteen (15) students selected for testing whose hours per the time sheet did not agree with the hours per the payroll voucher. This condition resulted in questioned costs of \$9. | x |
| o A federal work-study authorization card was not provided for one (1) student out of fifteen (15) students tested. This condition resulted in questioned costs of \$600. | x |
| o Work-study wages paid exceeded the award amount for four (4) students out of fifteen (15) students tested. This condition resulted in questioned costs of \$176. | x |

Current Status

We noted during our June 30, 1996 audit that the University remitted the appropriate funds to the Department of Education. As such, this condition is considered to be resolved.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

7. CONFLICTING STUDENT AID REPORT
(SAR) INFORMATION

We noted during our June 30, 1995 audit that the University failed to resolve conflicting information noted between the Student Aid Report (SAR) and the student's tax return for one student.

x

Additionally, we noted that the University failed to obtain adequate supporting documentation for a student aid report selected for verification. The sample size for these conditions were twenty-nine (29). As such, this condition resulted in questioned costs of \$7,890.

Current Status

We noted during our June 30, 1996 audit that the University remitted appropriate funds to the Department of Education. As such, this condition is considered to be resolved.

SOUTHERN UNIVERSITY
 NEW ORLEANS CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
U.S. DEPARTMENT OF EDUCATION						
FEDERAL SUPPLEMENTAL EDUC. OPPORTUNITY GRANT	84.007	ED	SEOG - 1995-96	P007A51670	07/01/95-06/30/96	315,032
FEDERAL SEOG ADMINISTRATIVE EXP.	84.007	ED	SEOG ADMINISTRATIVE EXP.	P007A51670	07/01/95-06/30/96	15,752
FEDERAL SUPPLEMENTAL EDUC. OPPORTUNITY GRANT	84.007	ED	SEOG - 1994-95	P007A41670	07/01/94-06/30/95	128,250
FEDERAL SEOG ADMINISTRATIVE EXP.	84.007	ED	SEOG ADMINISTRATIVE EXP.	P007A41670	07/01/94-06/30/95	6,413
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADMINISTRATION	G008301865	07/01/87-06/30/96	(50)
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADMINISTRATION	G008745684	10/01/87-09/30/96	2,443
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROJECT ADMINISTRATION	G008745684-89	10/01/89-09/30/96	151
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMPUTER LAB	G008745684-89	10/01/89-09/30/96	464
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WRITING CURRICULUM	G008745684-89	10/01/89-09/30/96	63
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE TELECOMMUNICATION	G008745684-89	10/01/89-09/30/96	11,610
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROJECT ADMINISTRATION	G008745681-88A	10/01/88-09/30/96	1,314
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LEARNING RESOURCE	G008745684-90	10/01/90-09/30/96	20,992
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMPUTER LAB	G008745681-89	10/01/89-09/30/90	426
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	WRITING CURRICULUM	G0087-45684-90	10/01/90-09/30/97	60
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SATELLITE TELE	G0087-45684-90	10/01/90-09/30/97	198
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	TEACHER EDUC.	G0087-45684-90	10/01/90-09/30/97	100
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ASSESSMENT CTR.	G008745681-89	10/01/89-09/30/97	141

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM

BATON ROUGE CAMPUS

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE, Continued
 FOR THE YEAR ENDED JUNE 30, 1996.

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>CURRENT YEAR EXPENDITURES</u>
<u>Other Expenditures</u>			
Parish of East Baton Rouge	17.250A	05/15/95 - 05/15/96	\$ 147,136
JTPA Program - Project Supass	N/A	07/01/95 - 06/30/96	80,743
NCAA - National Youth Sports Program	N/A	07/01/95 - 06/30/96	762,261
State Grants	N/A	07/01/95 - 06/30/96	797,242
Private Gifts and Grants	N/A	07/01/95 - 06/30/96	1,114,350
Agency Funds (NOTE 8)	N/A	07/01/95 - 06/30/96	15,000
Endowment Expenditures	N/A	07/01/95 - 06/30/96	19,223
Student Activity Funds - Law School			
Total Other Expenditures			<u>2,935,955</u>
Total Expenditures			<u>28,882,626</u>
<u>Loan Disbursements</u>			
SGA Loan Fund			<u>2,190</u>
Total Loan Disbursements			<u>2,190</u>
Total Expenditures and Loan Disbursements			<u>\$ 28,884,816</u>

The accompanying notes are an integral part of this schedule.

**SOUTHERN UNIVERSITY SYSTEM
SCHEDULE OF FINDINGS - GENERAL REQUIREMENTS
(CONTINUED)**

FEDERAL FINANCIAL REPORTS -
FISCAL OPERATIONS REPORT AND APPLICATION (FISAP)

We noted during our audit that the FISAP report for the Shreveport campus contained errors with regard to the following:

<u>PART III, SECTION A, LINE 20</u>	<u>PER FISAP</u>	<u>PER ACCOUNTING RECORDS</u>	<u>DIFFERENCES</u>
Institutional Capital Contributions	\$124,300	\$104,656	\$ 19,644
 <u>PART IV, SECTION D, LINE 7</u>			
Federal Share of Funds - SEOG	\$ 45,213	\$ 60,284	\$ 15,071

The Code of Federal Regulations (34 CFR 674.19(d)(3)) requires that the institution shall submit a FISAP each year and that the institution shall ensure that the information reported is accurate.

We recommend that the campus adhere to established procedures with regard to the reporting of financial aid amounts per the FISAP. Additionally, we recommend that the noted errors be corrected during the edit process.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

2. FEDERAL FAMILY EDUCATION STUDENT LOAN
CONFIRMATION REPORTS AND
NOTIFICATION TO LENDERS BETWEEN
SUBMISSION OF STUDENT
CONFIRMATION REPORTS
CONTINUED

Current Status

We noted during our June 30, 1996 audit that SCRs were returned to guarantor agencies on a timely basis. However, we noted during our June 30, 1996 audit that lenders were not notified of changes in student's enrollment status which occurred between the dates of submission of SCRs. As such, this condition remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

2. FEDERAL FAMILY EDUCATION LOAN (FFEL)
EXIT COUNSELING

QUESTIONED COSTS

Condition

\$-0-

During our audit, we noted that there was no documentation on file indicating that FFEL exit interviews were held for five (5) students out of six (6) students tested prior to the time the students withdrew, graduated, enrolled less than half time or ceased to re-enroll.

Cause

It appears that the University has not adhered to established procedures for ensuring that exit counseling material is provided to or mailed to students who have graduated, withdrew or ceased to re-enroll and have previously received a Federal Family Education loan or Perkins loan.

Effect

Students may not understand the terms of the loan, their obligation to repay, rights and responsibilities and the amount of the outstanding loan balance.

Criteria

34 CFR 682.604(g) and 34 CFR Subpart C, 674.42(a), states that an institution must conduct an exit interview with each borrower shortly before the borrower ceases at least half-time study at the institution. If the borrower withdraws from school without the school's prior knowledge, or fails to attend an exit counseling session as scheduled, the school shall mail written counseling material to the borrower at the borrower's last known address within 30 days after learning that the borrower has withdrawn from school or failed to attend the scheduled session.

Recommendation

We recommend that the University adhere to established policies and procedures for providing exit conference material to borrowers who graduate, withdraw or cease to re-enroll.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS
(CONTINUED)**

Dr. Dolores R. Spikes, President
Southern University System

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Southern University System had not complied, in all material respects, with those requirements.

This report is intended for the information of the President, management and the Department of Education and other Federal sponsoring agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southern University System is a matter of public record.

Bruno & Tervalon
BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

November 22, 1996

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

7. PELL GRANT CALCULATIONS

QUESTIONED COST

Condition

\$880

We noted during our audit that the Pell Grant amount, when recalculated for four (4) students out of eighty (80) students sampled, did not agree to the actual Pell disbursement.

Cause

The University utilized the incorrect cost of attendance and/or enrollment status when calculating the Pell Grant amount.

Effect

The failure of the University to correctly calculate the Pell Grant award resulted in over-awarding \$2,065 and under-awarding \$1,185. Accordingly, we have questioned costs of \$880 for purposes of this report.

Criteria

Section 690.62 of the Title IV regulations requires that a student's Pell Grant for each payment period be calculated from the Pell Grant payment schedule established by the Department of Education each award year.

Recommendation

We recommend that the University adhere to established procedures and ensure that the proper amounts from the Pell Grant payment schedules are utilized when computing Pell Grant awards.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED

6. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS, CONTINUED

Recommendation

We recommend that the University adhere to established procedures with regard to the calculation and refunding amounts due to the Title IV programs.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

6. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS QUESTIONED COSTS

Conditions \$9,635

During our audit of refunds and repayments, we noted the following instances of non-compliance:

- o Three (3) refund calculations out of thirty-one (31) refunds were not calculated properly and the refunds were not remitted to the Title IV Programs.
- o Eleven (11) repayments were not calculated properly; and
- o Twenty-four (24) refund calculations out of thirty-one (31) refunds were calculated properly, however, the refunds were not remitted to the Title IV Programs. As such, this condition resulted in questioned costs of \$9,635.

Cause

The University failed to calculate refunds and repayments accurately to expedite the refunding of appropriate amounts to the appropriate Title IV program. Also, the University failed to refund \$9,635 to the Title IV programs.

Effect

The University has not adhered to Title IV regulations regarding refunds and repayments for students who withdrew.

As such, we have questioned costs of \$9,635.

Criteria

34 CFR Subpart C, Section 668.22 states that the institution shall return a portion of a refund owed to a student and the repayment received by the student to the Title IV program within a specified period if the student officially withdraws, drops out, or is expelled from the institution on or after the first day of class of a payment period. The regulations also provide specific guidance on the calculation of such refunds and repayments.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED

5. COST OF ATTENDANCE CALCULATIONS QUESTIONED COSTS

Conditions

\$-0-

We noted during our audit that the cost of attendance for forty (40) out of forty-six (46) students was incorrectly reported on the Federal Family Educational Loan (FFEL) applications.

Cause

The University inadvertently utilized an incorrect dependent care allowance in computing the student's cost of attendance.

Effect

The University reported the incorrect cost of attendance for each of the forty (40) students; however, the incorrect cost of attendance did not result in an overaward.

Criteria

OMB Circular A-110, Subpart C, Section 21(b)(1) stipulates that recipients' financial management systems shall provide for accurate, current and complete disclosure of the results of each federally sponsored project or program.

34 CFR 682.603 requires an institution to provide complete and accurate information in connection with a loan application.

Recommendation

We recommend that the University adhere to its established procedures in the calculation and reporting of the student's cost of attendance.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

9. FEDERAL FAMILY EDUCATION LOAN (FFEL) CONFIRMATION REPORTS

Condition

During our audit of the FFEL Confirmation Reports (SCRs), we noted that the enrollment status was incorrectly reported for four (4) students out of ten (10) students tested.

Cause

The University has not adhered to established policies and procedures to ensure that the enrollment status is accurately reported.

Effect

The lender is not being properly informed of the enrollment status of certain students.

Criteria

The Title IV FFEL regulations 34 CFR Subpart F Section 682.610(c)(1) state that upon receipt of a student confirmation report from any guarantee agency, a school shall accurately complete and return, that report to the guarantee agency.

Recommendation

We recommend that the University adhere to established policies and procedures and ensure that the enrollment status is accurately reported.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

3. NOTIFICATION TO LENDERS BETWEEN SUBMISSION
OF STUDENT CONFIRMATION REPORTS

QUESTIONED COSTS

Condition

\$-0-

During our audit we noted that the University failed to notify lenders of changes in students' enrollment status which occurred between the dates of submission of the Student Confirmation Report (SCR) for seven (7) students out of ten (10) students tested. Additionally, we noted during our testing of student eligibility that five (5) students tested enrollment status was not reported to the related loan guarantee agency.

Cause

The University has not adhered to the policy of notifying lenders of changes in a student's enrollment status which occurred between submission of SCRs. Lenders are only notified of such changes if a Federal Family Education Loan check is returned for a semester subsequent to the students' enrollment change.

Effect

The lender is not being informed on a timely basis of the enrollment status of certain students.

Criteria

Per 34 CFR Subpart F Section 682.610(c)(2), the institution should promptly notify the lender when the institution discovers that a student who has received a Federal Family Education Loan has ceased to be enrolled on at least a half-time basis and it does not expect to submit, within the next sixty (60) days, its student confirmation report to the guarantee agency.

Recommendation

We recommend that the University establish procedures for ensuring that proper notification is provided to lenders between submission of SCRs.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED

10. SATISFACTORY ACADEMIC PROGRESS (SAP) QUESTIONED COSTS

Condition

\$6,486

We noted during our audit that three (3) students out of eighty (80) tested were awarded and received financial aid, although the student did not meet the University's standards for achieving satisfactory academic progress.

Cause

It appears that the University inadvertently disbursed aid to academically ineligible students.

Effect

It appears that the University disbursed financial aid to a student that was not eligible to receive aid. As such, we have questioned costs in the amount of \$6,486.

Criteria

Title IV regulations, Section 668.7(c) requires that a student participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid.

Recommendation

We recommend that the University adhere to established policies and procedures and monitor the academic standing of all students prior to awarding student financial aid.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

1. STUDENT AID REPORTS
SELECTED FOR VERIFICATION QUESTIONED COSTS

Condition

\$-0-

We noted during our audit that the University failed to obtain adequate financial information to support Student Aid Reports (SARs) which were selected for verification by the Department of Education for seven (7) students out of a sample size of thirty-two (32).

Cause

It appears that the University did not obtain adequate information from the student to support the number of family members enrolled in college that was reported in the SAR.

Effect

The University appears to have initially disbursed financial aid to two (2) students whose financial information differed from the related information on the SAR.

Criteria

Section 668.58 of the Title IV Regulations states that the Institution may not disburse any Pell Grant or campus-based program funds to an applicant if an institution has documentation that indicates that the information included on an application is inaccurate.

Recommendation

We recommend that the University adhere to established procedures and not process any SAR selected for verification that has inaccurate information.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

7. FEDERAL FAMILY EDUCATION
LOAN PROGRAM (FFEL), CONTINUED

Criteria, Continued

34 CFR 682.604(g), states that an institution must conduct an exit interview with each borrower shortly before the borrower ceases at least half-time study at the institution. If the borrower withdraws from school without the school's prior knowledge, or fails to attend an exit counseling session as scheduled, the school shall mail written counseling material to the borrower at the borrower's last known address within 30 days after learning that the borrower has withdrawn from school

Recommendation

We recommend that the University adhere to established procedures with regard to loan disbursements and exit counseling.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

7. FEDERAL FAMILY EDUCATION
LOAN PROGRAM (FFEL)

QUESTIONED COSTS

Conditions

\$-0-

We noted during our audit that in four (4) instances out of nine (9) tested the University requested loan proceeds for first year, first time FFEL borrowers prior to twenty-four (24) days after the first day of class.

Additionally, we noted that documentation was not on file indicating that FFEL exit interviews were held with sixteen (16) out of ninety (90) students.

Cause

The University inadvertently requested loan proceeds for students. Additionally, the University did not adhere to established procedures and properly retain exit counseling data.

Effect

The University failed to adhere to federal regulations regarding requesting disbursement of electronic funds.

Finally, with regard to exit counseling, students may not understand the terms of the loan, their obligation to repay, rights and responsibilities and the amount of the outstanding loan balance.

Criteria

34 CFR, Section 682.603(h)(1)(2) stipulates that a school may not request the disbursement of loan proceeds earlier than the twenty-fourth day of the student's period of enrollment for a first year, first time FFEL borrower.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

6. FEDERAL FAMILY EDUCATION LOAN (FFEL) PROGRAM

Conditions

We noted during our audit that thirty-five (35) out of fifty-six (56) student loan applications were incorrectly certified.

Cause

The University inadvertently certified the loan application incorrectly.

Effect

Loan applications contain inaccurate information.

Criteria

34 CFR 682.603 requires an institution to provide complete and accurate information in connection with a loan application.

Recommendation

We recommend that the University adhere to established procedures in certifying loan applications.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

5. FEDERAL WORK STUDY PROGRAM, CONTINUED

Recommendation

We recommend that management adhere to established procedures and ensure that actual hours per timesheets are calculated properly. Also, we recommend that the University adhere to established procedures and ensure students do not work hours in excess of actual awards, and when they are scheduled to be in class.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

4. FINANCIAL AID TRANSCRIPTS (FATs) QUESTIONED COSTS

Condition

\$1,990

We noted during our audit of student files maintained by the Financial Aid Office that one (1) transfer student out of a sample size of thirty-six (36) did not have a financial aid transcript on file.

Cause

A system has not been established to ensure that FATs are obtained for applicable students.

Effect

The inadvertent failure to obtain the financial aid transcript could result in an ineligible student receiving financial aid. Failure to obtain the financial aid transcript resulted in questioned costs totaling \$1,990.

Criteria

34 CFR Section 668.19(a)(2), of the Title IV Regulations states that before a student, who previously attended another eligible institution, may receive any Title IV HEA Program funds, the institution or the student shall request each institution the student previously attended to provide a financial aid transcript to the institution the student is or will be attending.

Recommendation

We recommend that the University revise its current procedures to include certain checks and balances to ensure that the Financial Aid Office is notified of all transfer students. Additionally, we recommend that the Financial Aid Office revise its procedures to include routinely questioning students to determine if they have previously attended another institution from which a FAT would be required.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CONTINUED**

5. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS QUESTIONED COST

Conditions \$2,782

During our audit of refunds and repayments, we noted the following instances of non-compliance:

- o Ten (10) refunds out of eleven (11) refunds were not refunded to the appropriate Title IV program on a timely basis;
- o Nine (9) refund calculations out of eleven (11) refunds were not calculated properly resulting in \$2,782 being required to be disbursed to the Department of Education. The University subsequently disbursed the funds to the Department of Education after June 30, 1996.

Cause

The University failed to calculate refunds accurately and timely to expedite the refunding of appropriate amounts to the appropriate Title IV program.

Effect

The University has not adhered to Title IV regulations regarding refunds and repayments for students who withdraw. As such, we have questioned costs in the amount of \$2,782.

Criteria

34 CFR Subpart B, Section 668.22 states that the institution shall return a portion of a refund owed to a student and the repayment received by the student to the Title IV program within a specified period if the student officially withdraws, drops out, or is expelled from the institution on or after the first day of class of a payment period. The regulations also provide specific guidance on the calculation of such refunds and repayments.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS
\$880.00

CONDITION

7. PELL GRANT CALCULATIONS

We noted during our audit that the Pell Grant amount, when recalculated for four (4) students out of eighty (80) students sampled, did not agree to the actual Pell disbursement.

UNIVERSITY'S RESPONSE

The University will adhere to established procedures and ensure that the correct cost of attendance, enrollment status, and the proper amounts from the Pell Grant payment schedules are utilized when computing Pell Grant awards.

The Financial Aid Counselors have been instructed to carefully monitor the processing and awarding of aid, in order to prevent errors as noted in this finding.

**SOUTHERN UNIVERSITY SYSTEM
SCHEDULE OF FINDINGS - GENERAL REQUIREMENTS**

**DRUG-FREE SCHOOLS AND COMMUNITIES
ACT AMENDMENTS OF 1989 (THE ACT)**

Condition

We noted during our audit for the year ended June 30, 1996 the following conditions with regard to the requirements to annually distribute information concerning alcohol and drug abuse to all students and employees:

<u>Campus</u>	<u>Distribution to Employees</u>	<u>Distribution to Students</u>
Baton Rouge	Not performed	Performed
New Orleans	Performed	Not performed
Shreveport-Bossier City	Not performed	Not performed

Cause

Each campus inadvertently failed to comply with the Act.

Effect

Each campus is not in compliance with the annual distribution requirement of the Act.

Criteria

The Act stipulates that written information concerning alcohol and drug abuse must be distributed annually to each employee and student.

Recommendation

We recommend that each campus take immediate steps to develop appropriate procedures to ensure compliance with the Act.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(CONTINUED)**

Dr. Dolores R. Spikes, President
Southern University System

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Southern University System had not complied, in all material respects, with those requirements. However, we noted immaterial instances of non-compliance that are described in the accompanying Schedule of Findings-General Requirements.

This report is intended for the information of the President, management, and the Department of Education and other Federal sponsoring agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southern University System is a matter of public record.

Bruno & Tervalon
BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

November 22, 1996

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Dr. Dolores R. Spikes, President
Southern University System
Baton Rouge, Louisiana 70813

We have audited the Schedule of Federal Financial Assistance of the Southern University System, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 22, 1996. The component unit financial statements were audited by other independent auditors whose report has been issued as of our report date.

We have applied procedures to test Southern University System's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedules of Federal Financial Assistance, for the year ended June 30, 1996:

General Requirements

- | | |
|-----------------------------|---------------------------------------|
| o Political Activity | o Allowable Costs/
Cost Principles |
| o Civil Rights | o Davis/Bacon Act |
| o Drug-Free Workplace Act | o Cash Management |
| o Federal Financial Reports | o Administrative Requirements |

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Southern University System's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

SOUTHERN UNIVERSITY SYSTEM
REGULATORY COMPLIANCE TEST RESULTS
OUTSIDE SERVICE CENTER

The audit report for the outside service center contained several immaterial instances of non-compliance with regard to deficiencies in certain controls noted at the outside service center, which are not specifically applicable to the University. The control objectives tested which resulted in the instances of non-compliance are:

Control Objectives

- o EduServ completely and accurately performs customer requested accounting functions.
- o Deferments, postponements and cancellations received by EduServ are accurately processed and applicable to the borrowers' accounts.
- o Appropriate disaster recovery procedures exist.
- o Controls exist to detect and prevent unauthorized users from gaining access to the organization's resources, including data files, data elements, program libraries, transactions, menus, job control procedures, terminals, computer center, and other critical operational areas.
- o Due diligence activity is performed in compliance with the applicable regulations regarding past due notices, due diligence collection calls, and acceleration services. Accounts are reported to credit bureau organizations in accordance with requirements.
- o Borrower is billed in accordance with regulations.
- o Loan information is properly added to the customer records.
- o Controls exist to ensure that the conversions of new customer loan portfolio data onto System III are performed completely and accurately.
- o Controls exist to ensure that authorized programmed procedures are consistently applied, correct data files are used, reliable communication procedures exist with EduServ's customers, and processing can be properly resumed in the event of failures.
- o Controls exist to ensure modifications are properly requested, designated, tested, approved, and documented prior to implementation.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

8. FEDERAL PELL GRANT PROGRAM ELIGIBILITY QUESTIONED COSTS

Condition \$1,170

We noted during our audit that one (1) student out of eighty (80) sampled, received a Federal Pell grant but was not eligible.

Cause

It appears that the University inadvertently requested Pell funds for an ineligible student.

Effect

The failure of the University to properly request the Pell grant award resulted in the University over-awarding \$1,170. Accordingly, \$1,170 has been questioned for the purpose of this report.

Criteria

Section 690.63(a)(1) and (2) of the Title IV regulations require that a student's Pell grant for each payment period be calculated by determining his or her enrollment status, and determining his or her annual award from the payment schedule established by the Department of Education.

Recommendation

We recommend that the University adhere to established procedures with respect to determining Pell grant eligibility.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CONTINUED**

5. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS, CONTINUED

Recommendation

We recommend that the University adhere to established procedures with regard to the calculation and refunding amounts due to the Title IV programs.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Dr. Dolores R. Spikes, President
Southern University System
Baton Rouge, Louisiana 70813

We have audited the Schedules of Federal Financial Assistance of the Southern University System, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 22, 1996. The component unit financial statements were audited by other independent auditors whose report has been issued as of our report date.

In connection with our audit of the Schedules of Federal Financial Assistance for the year ended June 30, 1996 and with our consideration of the Southern University System's internal control structure used to administer federal financial assistance programs, as required by the Office of Management and Budget Circular A-128, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Southern University System's compliance with these requirements. Accordingly, we do not express such an opinion.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CONTINUED**

4. FEDERAL FAMILY EDUCATION LOAN (FFEL)
CONFIRMATION REPORTS

Conditions

During our audit of the FFEL Confirmation Reports (SCRs), we noted that the enrollment status was incorrectly reported for three (3) students out of twelve (12) students tested.

Cause

The University has not adhered to established policies and procedures to ensure that SCRs are being returned to the guarantee agency on a timely basis, and to ensure that enrollment status is accurately reported.

Effect

The lender is not being informed on a timely and accurate basis of the enrollment status of certain students.

Criteria

The Title IV FFEL regulations 34 CFR Subpart F Section 682.610(c)(1) state that upon receipt of a student confirmation report from any guarantee agency, a school shall complete and return, within 30 days of receipt, that report to the guarantee agency.

Recommendation

We recommend that the University adhere to established policies and procedures and ensure that SCRS are returned to the guarantee agency on a timely basis and enrollment status is accurately reported.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CONTINUED**

3. FEDERAL FAMILY EDUCATION LOAN (FFEL) QUESTIONED COSTS

Condition

\$-0-

During our audit, we noted that there was no documentation on file indicating that FFEL exit interviews were held for two (2) students out of seven (7) students tested prior to the time the students withdrew, graduated or ceased to re-enroll.

Cause

It appears that the University has not adhered to established procedures for ensuring that exit counseling material is provided to or mailed to students who have graduated, withdrew or ceased to re-enroll and have previously received a Federal Family Education loan or Perkins loan.

Effect

Students may not understand the terms of the loan, their obligation to repay, rights and responsibilities and the amount of the outstanding loan balance.

Criteria

34 CFR 682.604(g) and 34 CFR Subpart C, 674.42 (a), states that an institution must conduct an exit interview with each borrower shortly before the borrower ceases at least half-time study at the institution. If the borrower withdraws from school without the school's prior knowledge, or fails to attend an exit counseling session as scheduled, the school shall mail written counseling material to the borrower at the borrower's last known address within 30 days after learning that the borrower has withdrawn from school or failed to attend the scheduled session.

Recommendation

We recommend that the University adhere to established policies and procedures for providing exit conference material to borrowers who graduate, withdraw or cease to re-enroll.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CONTINUED**

2. NOTIFICATION TO LENDERS BETWEEN SUBMISSION
OF STUDENT CONFIRMATION REPORTS (SCRs) QUESTIONED COSTS

Condition

\$-0-

During our testing of notification to lenders, we noted eight (8) instances out of eight (8) tested in which the University did not notify the lender of a change in a student's enrollment status which occurred between submission of the SCR.

Cause

The University has not established procedures to ensure that information is provided to a lender when the University does not expect to submit, within sixty (60) days, its next Student Confirmation Report.

Effect

As a result of not submitting the required information on students, the guarantee agency is unable to accurately track, on a timely basis, the enrollment status of borrowers as required.

Criteria

The Title IV Federal Family Education Loan (FFEL) regulations 34 CFR Subpart F Section 682.610(c)(2), states that the institution should promptly notify the lender when the institution discovers that a student who has received a FFEL loan has ceased to be enrolled on at least a half-time basis and it does not expect to submit, within the next sixty (60) days, its student confirmation reports to the guarantee agency.

Recommendation

We recommend that the University establish policies and procedures to ensure that lenders are notified in a timely manner of all changes in a student's enrollment status.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

12. FEDERAL WORK-STUDY PROGRAM

QUESTIONED COSTS

Conditions

\$21

We noted during our audit of Federal Work Study that two (2) students out of ten (10) tested who appeared to have worked when they were scheduled to be in class. This condition resulted in questioned costs of \$21.

Cause

Students appeared to have worked when they were scheduled to be in class. As such we have questioned costs of \$21.

Effect

Students were paid work-study wages during the time when they were scheduled to be in class.

Criteria

OMB Circular A-110, Subpart C, Section 21(b)(1) stipulates that recipients' financial management systems shall provide for accurate, current and complete disclosure of the financial results of each federally-sponsored project or program.

Recommendation

We recommend that the University adhere to established procedures and ensure students do not work hours in excess of actual awards, and when they are scheduled to be in class. Also, we recommend that the University adhere to established procedures to ensure that time sheets are properly retained.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS,
CONTINUED**

11. INELIGIBLE PROGRAM COSTS

QUESTIONED COSTS

Condition

\$1,500

We noted during our audit of the Upward Bound Program (CFDA #84.047A) that the summer food service coordinator's salary was erroneously charged to the Upward Bound Program instead of the U. S. Department of Agriculture's Child Care Food Program.

Cause

The University inadvertently charged the coordinator's salary to the Upward Bound Program although the budget did not provide for such.

Effect

The University has charged costs to the incorrect program. As such, we have questioned costs totaling \$1,500.

Criteria

The grant agreement, related proposal and budget specified appropriate personnel that are eligible to be paid from Upward Bound grant funds.

Recommendations

We recommend that the University take the necessary steps to adjust the accounting records and financial reports for the noted condition.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CONTINUED**

6. MATCHING OF FEDERAL CAPITAL CONTRIBUTION-
PERKINS LOAN PROGRAM QUESTIONED COSTS

Condition

\$-0-

We noted during our audit that the University requested and received a federal capital contribution (the FCC) totaling \$11,137 which was utilized as a transfer to the Federal Work-Study program. However, the University failed to provide an institutional match for the federal capital contribution.

Cause

The University inadvertently failed to provide matching institutional funds.

Effect

The University is not in compliance with federal regulations which stipulate that a recipient of a federal capital contribution must provide a one-third match in institutional funds.

Criteria

345 CFR 674.8 stipulates that an Institutional Capital Contribution equal to at least one-third of the FCC shall be deposited into the loan fund.

Recommendation

We recommend that the University take immediate steps to provide the institutional match for the federal capital contribution.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF AGRICULTURE, CONTINUED</u>						
SOIL CONSERVATION SVC	10.902	USDA	SOIL CONSERVATION SVC	68-7217-2-40	06/15/92-09/30/93	976
BAYOU PROGRAM/UNRESTRICTED	NONE	USDA	BAYOU PROGRAM-PRIVATE	N/A	07/01/95-06/30/96	24,137
BAYOU SUMMER PROGRAM	NONE	USDA	BAYOU SUMMER PROGRAM	19-92-068	06/08/92-09/30/92	(247)
SM SCALE FARM FAMILY ENHANC	10.200	USDA	SM SCALE FARM FAMILY ENH	95-002	09/02/95-03/02/97	201,708
USDA-PLANT DATA COLLEC CTR	10.902	USDA	USDA-PLANT DATA COLLEC CTR	68-7217-4-54	08/01/94-09/30/96	60,000
TRAINING PROGRAM	10.664	USDA	URBAN FORESTRY TRAINING	08-92-62-05	05/01/94-04/30/95	57,317
FED GRAIN INSP SCHOLARSHIP	10.800	USDA	FED GRAIN INSP SCHOLARSHIP	GS-1311-2	08/09/94-08/09/95	1,514
BAYOU/NATL AGRICULTURE ST	10.950	USDA	BAYOU/AGRI ST	43-3AEU-S-8000	10/01/94-09/30/95	7,187
TRAINING PROGRAM	10.664	USDA	URBAN FORESTRY TRAINING	08-92-62-05	05/01/92-04/30/93	(2,827)
TRAINING PROGRAM	10.664	USDA	URBAN FORESTRY TRAINING	08-93-62-13	05/01/93-04/30/94	(1,637)
FOREST SERV/NATL SCHOL	10.664	USDA	FOREST SERV/NATL SCHOL	41-3187-3-1464	08/18/93-05/31/94	6,056
USDA/AMS-BAYOU PROGRAM	NONE	USDA	USDA/AMS-BAYOU PROGRAM	12-25-A-3446	10/01/94-09/30/95	21,056
SCS NAT'L PLANT DATA COLLECTION	10.901	USDA	SCS NAT'L PLANT DATA COLLECT	68-3A75-4-169	06/01/94-09/30/99	146,610
REFLECTION & MINING	10.652	USDA	REFLECTION & MINING	68-3-A75-4-169	06/01/94-09/30/95	15,298
NATIONAL PLANT DATA CTR FORESTER	10.901	USDA	NATL PLANT DATA CTR FORESTER	68-7217-6-9	01/21/96-01/20/98	26,416
URBAN COMMUNITY FORESTRY	10.652	USDA	URBAN COMMUNITY FORESTRY	08-94-62-74	06/15/94-06/15/95	9,386
SM SCALE FARM FAMILY	10.200	USDA	SM SCALE FARM FAMILY	FMHA-94-37	09/01/93-09/01/94	550
SUMMER BAYOU PROGRAM	10.200	USDA	SUMMER BAYOU PROG.	93-006	09/30/93-04/01/94	1,051

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SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SPECIAL ED-HEARING IMPAIRED	G008745681-88A	10/01/88-09/30/96	10
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LAB EQUIPMENT -BIOLOGY	G008745681-88A	10/01/88-09/30/96	1,592
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	SPECIAL ED-HEARING IMPAIRED	G008745681-89	10/01/89-09/30/96	507
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LAB. EQUIPMENT-PHYSIS	G008745681-89	10/01/89-09/30/96	1,248
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	LAB EQUIPMENT -EDUCATION	G008745681-89	10/01/89-09/30/96	(134)
TALENT SEARCH	84.044	ED	STUDENT SERVICES	PO44A880018-92	07/01/92-05/31/96	173
TALENT SEARCH	84.044	ED	STUDENT SERVICES	P044A40194	06/01/94-05/31/95	(5,400)
TALENT SEARCH	84.044	ED	STUDENT SERVICES	PO44A41095	06/01/95-05/31/96	273,826
TALENT SEARCH	84.044	ED	STUDENT SERVICES	PO44A41096	06/01/96-05/31/97	20,630
STUDENT SUPPORT SERVICES	84.042A	ED	SPECIAL SVCS./ DISADVANTAGE	PO42A30113-95	09/01/95-08/31/96	182,922
STUDENT SUPPORT SERVICES	84.042A	ED	SPECIAL SVCS./ DISADVANTAGE	PO42A00188-92	09/01/91-08/31/92	386
STUDENT SUPPORT SERVICES	84.042A	ED	SPECIAL SVCS./ DISADVANTAGE	P042A00188-93	09/01/92-08/31/93	269
STUDENT SUPPORT SERVICES	84.042A	ED	SPECIAL SVCS./ DISADVANTAGE	P042A30113	09/01/93-08/31/94	(2,385)
STUDENT SUPPORT SERVICES	84.042A	ED	SPECIAL SCS./DISADVANTAGE	PO42A30113-94	09/01/94-08/31/95	44,854
UPWARD BOUND	84.047A	ED	UPWARD BOUND	P047A90205-93	06/01/93-05/31/94	59
UPWARD BOUND	84.047A	ED	UPWARD BOUND	P047A20387-94	06/01/94-05/31/95	(1,420)

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SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. DEPARTMENT OF EDUCATION, CONTINUED</u>						
UNDERGRAD. EDUC IN REHAB SERV.	84.129L	ED	UNDERGRAD. EDUC IN REHAB SERV.	H129L40011	08/01/95-07/31/96	81,366
RESEARCH & TRAIN REHAB/ECO	84.129B	ED	RESEARCH&TRAIN REHAB/ECO	H133B30093-94	05/15/95-08/31/95	1,711
REHAB. LONG-TERM TRAINING	84.129B	ED	REHAB LONG-TERM TRAINING	H129B40037	08/01/95-07/31/96	74,871
REHAB. LONG-TERM TRAINING	84.129B	ED	REHAB LONG-TERM TRAINING	H129B40037	08/01/94-07/31/95	22,576
MODEL DEMONSTRATION PROJ. IDEN	84.158D	ED	MODEL DEMONSTRATION PROJ	H158D40014-94	10/01/94-09/30/95	67,089
MINORITY SCIENCE IMPROVEMENT	84.120A	ED	MINORITY SCIENCE IMPROVEMENT	P120A30047	08/16/93-08/15/94	51,810
DRUG FREE SCHOOLS & CMYT/SCH PERSONNEL TRAINING	84.204A	ED	S U SCHOOL PERSONNEL TRAIN'G	S207A30196	10/01/93-09/30/94	9,834
S.U. SCHOOL PERSONNEL TR.	N/A	ED	S.U. SCHOOL PERSONNEL TRAIN	S207A30196-94	10/01/94-09/30/95	21,257
PERSONNEL TRAINING - PROGRAM INCOME	N/A	ED	S.U. SCHOOL PERSONNEL TRAIN	-----	10/01/94-09/30/95	51,949
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.158D	ED	MODEL DEMONSTRATION PROJ	H158040014-95	10/01/95-09/30/96	62,980
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	ASSESSMENT & EVALUATION	G008745681	10/01/87-09/30/96	83
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	PROGRAM ADMINISTRATION	G008745681	10/01/87-09/30/96	102
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	UNIVERSITY WIDE ASSESS	G008745681	10/01/87-09/30/96	490
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	COMPUTERIZED ACA ADV	G008745681	10/01/87-09/30/96	22
HIGHER EDUCATION-INSTITUTIONAL AID/HBCU'S	84.031	ED	STUDENT DEVELOPEMENT CENTER	G008745681-88A	10/01/88-09/30/96	3

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
U.S. DEPARTMENT OF ENERGY, CONTINUED						
COLLAB RESEARCH-SUPERCONDUCT	81.049	DOE	COLLAB RES SUPERCONDUCTIVI	DE-FC48-95R810542	09/01/95-08/31/96	14,407
INSTALLATION RAD BEAMLIN	81.049	DOE	SYNCHRON RADIATION BEAM	DE-FG95-95ER45549	09/15/95-09/14/96	14,732
RESEARCH IN PARTICLE PHYSICS	81.047	DOE	RESEARCH IN PARTICLE PHYSICS	DE-FGOT-95ER40911	04/01/95-03/31/98	27,576
MINORITY ED. INST. ASST.	81.047	DOE	WESTINGHOUSE SEMINAR SERIES	DE-AC06-87RL10930	03/31/94-09/30/94	1,068
TASK ORDER-BATTELLE INST	N/A	DOE	TASK O/BATTELLE INSTI	206051-L2	07/01/94-12/30/94	330,440
TASK ORDER-BATTELLE INST.	N/A	DOE	TASK ORDER-BATTELLE INST.	DE-AC06-76RL01830	11/01/93-09/30/94	(5)
CEES PROGRAM INCOME	N/A	DOE	PROGRAM INCOME	-----	07/01/95-06/30/96	98
TOTAL U. S. DEPARTMENT OF ENERGY						<u>1,175,874</u>
U. S. DEPARTMENT OF EDUCATION						
FEDERAL SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT	84.007	ED	SEOG PROGRAM '92-'93	P0071SA669	07/01/95-06/30/96	685,994
FEDERAL SEOG ADMINISTRATIVE EXPENSE	84.007	ED	SEOG ADM. EXPENSE	P0071SA669	07/01/95-06/30/96	34,300
FEDERAL SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT	84.007	ED	SEOG PROGRAM '92-'93	P0071SA669	07/01/94-06/30/95	108,769
FEDERAL WORK STUDY	84.033	ED	COLLEGE WORKSTUDY '96	P033A91669	07/01/95-06/30/96	756,965
FEDERAL WORK STUDY ADM EXP	84.033	ED	COLLEGE WKSDY ADM EXPENSE	PO33A91669	07/01/95-06/30/96	37,848
COOPERATIVE EDUCATION ADMINIST PART B	84.055E	ED	COOPERATIVE EDUCATION PROG.	P055E30043	10/01/93-09/30/94	5,363
UNDERGRAD. EDUC IN REHAB SERV.	84.129L	ED	UNDERGRAD. EDUC IN REHAB SERV.	H129L40011	08/01/94-07/31/95	14,238

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
BATON ROUGE CAMPUS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF ENERGY</u>						
R&D DECLASSIF OF PRODUCTIVITY	81.049	DOE	R&D DECLASSIF OF PRODUCTIV	DE-FG01-961S50317	12/01/95-12/20/96	30,915
DOE CHAIR OF EXCELLENCE/ENV	81.086	DOE	DOE CHAIR OF EXCELLENCE/ENV	DE-FG02-94EW11427	09/25/95-09/28/97	75,547
SCI & ENG'G ALLIANCE	81.086	DOE	DEV'L SCIENCE/ENG'G ALLIANCE	DE-FG0392ER75833	09/30/92-09/29/95	18,456
M U T E C	81.086	DOE	MIN. UNDERGRAD TRAINING-ENER	DE-FG03905F18721	09/30/92-09/29/95	(45)
HBCU/MI ERWWM CONSORTIUM	81.086	DOE	ENV. TECH. WASTE MGMT CLARK	DE-FC0490AL66158	11/01/93-10/30/94	76,034
DATABASE CREATION MGT.	81.086	DOE	DATABASE CREATION MGMT.	DE-FG05-94ER25229	09/15/94-09/14/95	89,266
ENVIRONMENTAL SUSTAINABILITY	81.049	DOE	ENVIRONMENTAL SUSTAIN	OSP-90-10-668-015	03/21/96-09/29/96	1,196
MUTEC-MINORITY UNDERGRAD	81.086	DOE	MUTEC-MINORITY UNDERGR TR	DE-FG03-90SF18721	09/30/94-09/29/95	29,743
RESEARCH EARTH ALLOYS	N/A	DOE	SPECTROSCOPIC STUDIES	DE-FG05-94ER45509	01/15/94-01/14/95	69,642
UNIFIED FORMULAS FOR ELECTRON	81.049	DOE	UNIFIED FORMULAS FOR ELECTRON	DE-FG03-94ER20367	07/22/94-12/31/94	12,894
RELATIONSHIP OF GEOLOGICAL	81.049	DOE	RELATIONSHIP OF GEOLOGICAL	DE-FG22-94M594014	10/01/94-10/31/96	13,647
SYNCHOTRON RADIATION	81.049	DOE	SYNCHOTRON RADIATION	DE-AC03-76SF0098	10/15/94-09/30/95	27,076
DOE CHAIR OF EXCELLENCE	81.086	DOE	DOE CHAIR OF EXCELLENCE	DE-FG02-94EW11427	09/29/94-09/28/95	208,813
SOFCS:PREP.&CHARACTERZIATION	81.057	DOE	SOLID OXIDE FUEL CELLS	DE-FG22-95MT95016	09/22/95-09/21/97	25,159
INSTALLATION RAD BEAMLIN	81.049	DOE	SYNCHRON RADIATION BEAM	DE-FG06-95-ER45549	09/15/95-09/14/96	75,233
INSTALLATION RAD BEAMLIN	81.049	DOE	SYNCHRON RADIATION BEAM	DE-FG05-95ER45549	09/15/95-09/14/96	20,140
HBCU PHOTOVOLTAIC(PV)ASSOC	81.049	DOE	HBCU PHOTOVOLTAIC ASSO	XA-X-5-15021-05	09/15/95-10/01/96	12,367
ELECTROCHEMICAL SENSORS ANLY	81.049	DOE	SOLID S GAS PHASE ELECT	DE-FG03-95SF20799/A0	09/30/95-08/31/96	1,475

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>NATIONAL SCIENCE FOUNDATION, CONTINUED</u>						
MODEL INSTITUTE FOR EXCELL	47.070	NSF	MODEL INSTITUTE FOR EXCELLENCE	HRD-9354120	07/01/95-06/30/96	776
IMPACT OF BLACK PARTICIPATION	47.075	NSF	BLACK PARTICIPATION IN URBAN	SBR-9423639	02/01/95-01/31/98	30,390
NSF YOUNG INNVESTIGATOR	47.075	NSF	YOUNG INVESTIGATORS-NSF	CMS-9457328	12/15/94-08/31/96	15,852
COMPUTATIONAL SCI COLLAB	47.070	NSF	COMPUTATIONAL SCI LAB	ASC-9523470	01/01/96-08/31/96	8,738
ENHANCEMENT MECH ENG'G	47.070	NSF	ENHANCEMENT MECH ENG'G	-----	07/01/95-06/30/96	100,000
BATTELLE MEMORIAL TASK	47.070	NSF	BATTELLE MEMORIAL TASK	DUE-9451201	09/01/94-08/31/96	4,727
ALLIANCE-MINORITY PARTICIPA	47.041	NSF	ALLIANCE-MINORITY PARTIC.	HRD-9255239	11/01/92-12/31/96	86,884
RIMI: SMS THEORY TO KNOWACQ	47.070	NSF	RIMI: APPL OF AMS THEORY	HR0D-9353184	09/01/93-02/28/96	70,894
TOTAL NATIONAL SCIENCE FOUNDATION						<u>649,660</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
ENV AWARENESS & CAREER TRAIN	66.504	EPA	INST.ENVIRONMENTAL ISSUES	93-143-SURAMC	07/01/95-06/30/96	19,197
ENV AWARENESS & CAREER TRAIN	66.504	EPA	INST.ENVIRONMENTAL ISSUES	T902905-01-0	09/15/95-09/17/96	45,901
INST. ENVIRONMENTAL ISSUES	66.504	EPA	INST. ENVIRONMENTAL ISSUES	C4818721-02-0	10/21/93-10/20/95	376,581
ENVIRONMENTAL AWARENESS CAREER TR	66.600	EPA	ENVIRONMENTAL AWARD-CAREER	NE996266-01-0	04/15/94-04/14/95	7,145
ENV & WASTE MGT-MINORITY COM	66.504	EPA	ENV & WASTE MGT-MINORITY COM	NE902043-01-0	07/01/92-06/30/96	27,677
TOTAL ENVIRONMENTAL PROTECTION AGENCY						<u>476,501</u>

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SOUTHERN UNIVERSITY
BATON ROUGE CAMPUS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
NATIONAL SCIENCE FOUNDATION, CONTINUED						
CORNELL/TRANSPORTATION ENGINEER	47.070	NSF	TRANSPORTATION ENG'G	19579-5070	09/30/90-03/31/96	3,263
CORNELL/TRANSPORTATION ENG'G	47.070	NSF	TRANSPORTATION ENGINEERING	19579-5070	09/30/90-03/31/96	27,960
CORNELL/DAM SAFETY & CONSUMER	47.070	NSF	DAM SAFETY & CONSUMER	19579-5070	09/30/90-03/31/96	21,493
CORNELL/LAB LEARNING STATION	47.070	NSF	LAB LEARNING STATION	19579-5070	09/30/90-03/31/96	30,785
CORNELL/CAMPUS NEEDS COORD.	47.070	NSF	CAMPUS NEEDS COORDINATION	19579-5070	09/30/90-03/31/96	6,499
SYNTHESIS:RETENTION	47.070	NSF	SYNTHESIS-RETENTION	19579-5070	09/30/90-03/31/96	368
SYNTHESIS:DIGITAL SIGNAL	47.070	NSF	SYNTHESIS-DIGITAL SIGNAL	19579-5070	09/30/90-03/31/96	243
SYNTHESIS:RETENTION DAATABASE	47.070	NSF	SYNTHESIS-RET DATABASE	19579-5070	09/30/90-03/31/96	568
CORNELL/LINKAGES	47.070	NSF	LINKAGES	19579-5070	09/30/90-03/31/96	7,436
CORNELL/RETENTION	47.070	NSF	RETENTION	19579-5070	09/30/90-03/31/96	5,888
CORNELL/ADMINISTRATION	47.070	NSF	ADMINISTRATION	19579-5070	09/30/90-03/31/96	22,800
MODEL INSTITUTIONAL SUPPORT	47.070	NSF	CLONING OF VIRAL INHIBITORS	H4D9100036	08/15/91-01/31/96	21,009
THE TIMBUKTU ACADEMY	47.070	NSF	THE TIMBUKTU ACADEMY	HRD9108590	09/01/91-02/28/96	38,201
ENGINEERING GRANTS	47.049	NSF	ALGORITHM FOR RAMIFICATION	DMS9100321	08/01/91-01/31/93	(128)
DYNAMIC WORKFLOW MODEL SYS.	47.070	NSF	DYNAMIC WORKFLOW MODEL SYS	153-7625	04/01/94-03/31/95	581
UNDERGRAD SCI. MATH & ENG'G	47.049	NSF	CORNELL-UNDERGRAD SUM RSCH	USE9053807	09/30/90-09/30/96	64,664
UNDERGRAD SCI. MATH & ENG'G	47.049	NSF	CORNELL-UNDERGRAD SUM RSCH	EEC9053807	09/30/92-03/31/96	(30,603)
STRATEGIC PLAN - ENG'G	47.041	NSF	STRATEGIC PLAN- ENG'G	EID-9115883	08/01/91-02/29/96	1,562

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, CONTINUED</u>						
LEARN&GEN ALYZ USING NEURAL	43.002	NASA	ALYZ USING NEURAL	NAG2-1015	08/01/95-07/31/96	23,381
NASA STDP SCHOLARSHIP	43.001	NASA	NASA STDP SCHOLARSHIP	NAG-1-956-SU-013	09/01/94-08/31/95	10,551
BRAIDER NOZZLE FOR NASA	43.002	NASA	BRAIDER NOZZLE FOR NASA	NCATSUSU-94-278	08/01/94-02/01/96	29,375
NASA RECON	43.002	NASA	NASA RECON	---	08/01/91-08/01/95	(40)
NASA/IAC	43.001	NASA	NASA IAC	NAGW-4231	09/01/87-12/31/93	(7,594)
LEAD IN POTABLE WATER	43.002	NASA	LEAD IN POTABLE WATER	NAG10-0149	04/01/95-03/31/96	28,962
DEV & UTIL MULTI ATMOS CORRO	43.002	NASA	DEV MULTI ATMOS CORRO	NAG10-0171	06/15/95-06/14/96	115,068
FRACTOGRAPHIC STUD&ANALY	43.002	NASA	FRACTOGRAPHIC STU & ANA	NAG10-0182	01/11/96-01/10/97	15,750
DEV OF INTEGRA METHOD	43.002	NASA	DEV INTEGR METHOD	NAG3-1825	05/01/96-11/30/96	296
IMPR OF RENDEVOUS MANUEVERS	43.002	NASA	IMPR OF RENDEVOUS MANUEVERS	NASI-1957	03/11/92-03/06/93	(835)
NASA TECHNOLOGY UTILIZATION	43.002	NASA	DEV'L HAR/5 LANGUAGE	15-84-0042	10/04/93-09/30/94	10,626
<u>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>						<u>1,751,479</u>
<u>NATIONAL SCIENCE FOUNDATION</u>						
PRECOLLEGE ANALYTICAL CHEMISTRY	47.049	NSF	PRECOLLEGE ANALYTICAL CHEM	CHE-9612576	06/15/96-05/31/97	15,219
CORNELL/FRESHMAN DESIGN	47.070	NSF	FRESHMAN DESIGN	19579-5070	09/30/90-03/31/96	7,240
CORNELL/MECHATRONIC SYNTHESIS	47.070	NSF	MECHATRONIC DESIGN	19579-5070	09/30/90-03/31/96	37,870
CORNELL/MEC DISSECTION	47.070	NSF	MEC DISSECTION-DESIGN	19579-5070	09/30/90-03/31/96	30,355
CORNELL/HIGH TECH LEARNING	47.070	NSF	HIGH TECH LEARNING	19579-5070	09/30/90-03/31/96	18,126

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
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PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>						
NASA TECHNOLOGY UTILIZATION	43.002	NASA	SPACE COMM. & INFO RESEARCH	NAGW-4013	06/01/94-06/01/95	133,072
UNDERGRAD RESEARCH	43.001	NASA	UNDERGRAD RESEARCH	NGT-90266	08/15/94-08/15/96	25,616
UNDERGRAD STU RESEARCH PROG	43.001	NASA	UNDERGRAD STU RESEARCH PROG	NGT-90119	08/15/93-08/14/94	12,462
AEROSPACE EDUCATION SERVICE	43.001	NASA	AERO RES. & EDUCATION PROG.	NGT-90119	08/01/94-12/31/96	858,626
UNDERGRAD STU RESEARCH PROG	43.001	NASA	UNDERGRAD STU RESEARCH PROG	NGT-90119	08/15/93-08/14/94	14,423
AEROSPACE EDUCATION SERVICE	43.001	NASA	SUMMER FAC FELLOWSHIP PROG.	NGT-60004	01/01/91-03/31/95	165,951
NATL SOC BLACK PHISIS/NAS	43.001	NASA	NATL SOC BLACK PHISIS/NAS	NAG8-123	05/15/91-05/15/96	(836)
LIQ PHASE PREZOELEC IMMUNOSENS	43.002	NASA	LIQ PHASE IMMUNOSENS	NAGW-4481	09/01/94-06/30/96	79,909
AEROSPACE EDUCATION SERVICE	43.001	NASA	RESEARCH EDUC ANALYSIS PROG	NAGW-3041	04/01/92-03/30/93	142
SPACE TECH, DEV & UTILIZATION	43.002	NASA	SPACE TECH, DEV & UTIL	NAG-1-956-SU015	01/01/95-09/30/95	5,000
SPACE TECH, DEV & UTILIZATION	43.002	NASA	SPACE TECH, DEV & UTIL	NAG-1-956-SU016	01/01/95-09/30/95	23,000
SPACE TECH, DEV & UTILIZATION	43.002	NASA	SPACE TECH, DEV & UTIL	NAG-1-956-SU017	10/01/95-06/30/96	17,500
SPACE TECH DEV'L & UTILIZATION	43.002	NASA	SPACE TECH DEV'L & UTILIZATION	NAG-1-956-SU-12	10/01/94-09/30/95	7,500
SPACE TECH DEV'L & UTILIZATION	43.002	NASA	SPACE TECH DEV'L & UTILIZATION	NAG-1-956-SU-014	01/01/95-09/30/95	5,333
SHARP PLUS-HBCU-PMI	NONE	NASA	MATH, SCI, ENG'G HBCU SUMMER	NONE	06/09/96-11/01/96	7,104
INTELLIGENT KNOW ACQUISITION	NONE	NASA	INTELLIGENT KNOW ACQUISITION	NAG3-1662	09/16/94-09/15/97	86,395
NASA SHARP PLUS PROGRAM	43.001	NASA	NASA SHARP PLUS PROGRAM	NONE	05/01/95-11/01/95	44,831
QFT DESIGN FRAMEWORK-ROTOCRAFT	43.002	NASA	QFT FRAME-ROTOCRAFT	NAG2-1006	09/01/95-08/31/96	39,911

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PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF THE INTERIOR</u>						
HBCU WETLAND RESEARCH	15.608	INTERIOR	EXPL. LA. WETLANDS & OCEANS	1425-4-FC-81-19680	07/19/94-12/31/94	59,306
PARTITIONING OF IONIC SPECIES	15.608	INTERIOR	EXTRACTION OF TRACE ELEMENTS	1432-C0230005	05/14/93-05/13/95	823
TOTAL U.S. DEPARTMENT OF THE INTERIOR						<u>60,129</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>						
SUMM TRANSPORTATION/HIGH SCH	20.502	TRANSP.	SUMM TRANSP/HIGH SCH	NONE	06/09/96-08/15/96	10,437
EISENHOWER HBCU FELLOW	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEHBC-96-X-00622	06/01/96-06/30/97	1,414
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEHBC-95-X-632	08/14/95-09/15/96	14,403
S U ENTREPRENEURIAL/TECH	20.502	TRANSP	SU ENTREPRENEURIAL TECH PROG	ETT-AP 95/96SOU	04/28/95-04/28/96	31,213
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEHBC-95-X-00633	04/25/95-04/24/96	6,018
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEHBC-95-X-00644	08/15/95-09/15/96	7,500
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEHBC-95-X-00631	08/14/95-09/15/96	1,094
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEHBC-94-Z-00637	07/20/94-10/20/95	5,422
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DTFH61-92-0-01863	07/20/94-07/19/95	2,265
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEHBC-94-X-00640	07/20/94-04/20/95	535
PERSONAL TRANSPORTATION STU.	20.502	TRANSP.	PERSONAL TRANSPORT. STU.	DDEHBC-94-X-00639	07/20/94-04/20/95	774
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEHBCU-93-P-37	08/18/93-09/18/94	(2,400)
D D EISENHOWER TRANS FELLOWS	20.502	TRANSP.	D D EISENHOWER TRANS FELLOWS	DDEGRF-93-0-24	12/13/93-09/13/94	6
TOTAL U. S. DEPARTMENT OF TRANSPORTATION						<u>78,681</u>

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SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED</u>						
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS '94-PROJECT NO. 6	5S06GM08025-23	06/01/93-05/31/96	(45)
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS'95-PROJECT NO. 1	5S06GM08025-23	06/01/93-05/31/96	37,484
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS'96-PROJECT NO. 1	2S06GM08025-24	02/08/95-12/31/96	13,367
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS'96-PROJECT NO.6	2S06GM08025-24	02/08/95-12/31/96	28,051
NURSING EDUCATION OPPORTUNITY FOR DISADVANTAGE INDIVIDUALS	93.178	HHS	S. U. RETEN. EFFORTS IN NUR.	1D19NU40048-01	08/01/93-07/31/95	5
NURSING EDUCATION OPPORTUNITY FOR DISADVANTAGE INDIVIDUALS	93.178	HHS	S.U. RETEN. EFFORTS IN NUR.	5D19-NU40048-02	08/01/94-07/31/95	6,483
NURSING EDUCATION OPPORTUNITY FOR DISADVANTAGE INDIVIDUALS	93.178	HHS	NUR. SCHOLARSP. DISADVANTGD.	7351839-95	09/05/95-06/30/96	125,115
NURSING EDUCATION OPPORTUNITY FOR DISADVANTAGE INDIVIDUALS	93.178	HHS	NUR. SCHOLARSP. DISADVANTGD.	7351839-93	07/30/93-06/30/96	179,318
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						<u>1,597,255</u>
<u>U. S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>						
COMMUNITY DEVELOPMENT	14.237	HUD	NEIGHBORHOOD REVITALIZATION	DU100K000018109	06/24/93-06/23/96	93,459
COMMUNITY DEVELOPMENT	14.237	HUD	COMMUNITY DEV'L WORK STUDY	SWS - 93 - 25	08/01/93-07/31/98	13,025
TOTAL U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT						<u>106,484</u>

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SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED</u>						
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	G12-RR09104-03	09/30/95-09/29/96	225,901
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	G12-RR09104.03	09/30/95-09/29/96	154,755
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	G12-RR09104-03	09/30/95-09/29/96	43,226
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	G12-RR09104.03	09/30/95-09/29/96	73,288
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	G12-RR09104.03	09/30/95-09/29/96	55,262
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	G12-RR09104-03	09/30/95-09/29/96	55,605
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	G12-RR09104.03	09/30/95-09/29/96	57,446
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS '94-PROJECT NO. 1	5S06GM08025-23	06/01/93-05/31/96	1,947
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS '94-PROJECT NO. 2	5S06GM08025-23	06/01/93-05/31/96	2,234
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS '94-PROJECT NO. 8	5S06GM08025-23	06/01/92-05/31/96	4,068
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS '94-PROJECT NO. 11	5S06GM08025-23	06/01/93-05/31/96	327
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	MBRS '94-PROJECT NO. 10	5S06GM08025-23	06/01/93-05/31/96	(948)

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SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED</u>						
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	1G12RR09104-01	09/30/93-09/29/94	(14,497)
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	1G12RR09104-01	09/30/93-09/29/94	(2,929)
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	1G12RR09104-01	09/30/93-09/29/94	(2,614)
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	1G12RR09104-01	09/30/93-09/29/94	(6,951)
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	1G12RR09104-01	09/30/93-09/29/94	(10,789)
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	5G12RR09104-02	09/30/94-09/29/95	100,266
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	5G12RR09104-02	09/30/94-09/29/95	131,810
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	5G12RR09104-02	09/30/94-09/29/95	32,663
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	5G12RR09104-02	09/30/94-09/29/95	24,027
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	5G12RR09104-02	09/30/94-09/29/95	50,644
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	5G12RR09104-02	09/30/94-09/29/95	36,616
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	5G12RR09104-02	09/30/94-09/29/95	54,678

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**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

7. FINANCIAL AID TRANSCRIPTS (FATs)

X

We noted during our June 30, 1994 audit of student files maintained by the Financial Aid Office that twenty-one (21) transfer students out of a sample size of forty-two (42) did not have financial aid transcripts on file. The University subsequently obtained all of the missing FATs.

We noted during our June 30, 1995 audit of student files maintained by the Financial Aid Office that forty-nine (49) transfer students out of a sample size of forty-nine (49) did not have financial aid transcripts on file. The University subsequently obtained the forty-nine (49) missing FATs. However, two (2) students' financial aid transcripts indicated that the students were either in default of a Title IV loan or owed a repayment on a Title IV grant. This condition resulted in questioned costs of \$11,333.

Current Status

The University has not provided appropriate documentation to resolve this finding. Also, see the Schedule of Findings and Questioned Costs for similar conditions.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
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 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF THE ARMY</u>						
STREAM FLOW SYSTHESIS	12.114	ARMY	CONTINUUM MODEL STREAM FLOW	DAAL03-89G0116	11/01/89-10/31/91	(10,967)
NONLINEAR MECH W/CYCLIC SYM	12.114	ARMY	NONLINEAR MECH W/CYCLIC SYM	DAAL03-92-G-0130	07/01/92-06/30/95	20,346
TEMPERATURE & THERMAL ALLOYS	12.114	ARMY	TEMPERATURE & THERMAL ALLOYS	DAAE07-93-C-K127	08/17/93-02/28/94	3,908
STRUCTURAL DYNAMICS MISTUNED	12.114	ARMY	STRUCTURAL DYNAMICS MISTUNED	DAAL0391G0247	09/01/91-08/31/92	376
MULTI TARGET DISCRIMINATION	12.114	ARMY	MULTI-TARGET DISCRIMINATION	DASG60-95-C-0013	12/21/94-03/31/95	72,184
TOTAL U.S. DEPARTMENT OF THE ARMY						85,847
<u>U.S. DEPARTMENT OF NAVY</u>						
DIGITAL SIGNAL PROCESSOR	12.300	NAVY	DIGITAL SIGNAL PROCESSOR	F33615-96-C-1826	05/21/96-01/21/99	2,675
PREZOELECTRIC MAT'L DEV	12.300	NAVY	PREZOELECTRIC MAT'L & DEV	N00014-96-1-0690	04/01/96-12/31/96	17
RESEARCH CAPABILITY UPGRADE	12.300	NAVY	ENG., PHYSICS, CHEMISTRY @ TIMBUKTU ACADEMY	NOOO14-93-1-1368	09/30/93-09/29/96	691,544
TOTAL U.S. DEPARTMENT OF NAVY						694,236
<u>U.S. DEPARTMENT OF THE AIR FORCE</u>						
COMPARATIVE STUDY LAM & TEXTILE	12.800	AIRFORCE	COMPARATIVE STDY LAM & TEXTILE	4-41110-S-002	04/01/95-03/31/96	5,808
INTERGVT ASSM AERONAUTIC ENGG	12.800	AIRFORCE	INTERGVT ASSM AERONAUTIC ENGG	N/A	09/01/95-06/30/96	45,423
MULTIVAR. PROPULSION SYSTEM	12.800	AIRFORCE	MULTIVAR. PROPULSION SYS.	FY1455-91-04307	06/14/91-04/30/95	92,580
DOD/HBCU/HIS TECH. ASST. PROG	12.800	AIRFORCE	HBCU/MIS TECHNICAL ASSISTNCE	F49620-94-C-8016	02/01/94-02/28/95	90,824
TOTAL U.S. DEPARTMENT OF THE AIR FORCE						234,635

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SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF AGRICULTURE, CONTINUED</u>						
SM SCALE FARM FAMILY	10.200	USDA	SM SCALE FARM FAMILY	FMHA-94-37	09/01/94-09/01/95	83,182
SM SCALE FARM FAMILY	10.200	USDA	SM SCALE FARM FAMILY	FMHA-94-37	09/27/94-06/30/95	21,403
HOUSEHOLDER ASSESSMENT STREET	10.652	USDA	HOUSEHOLD ASSESSMENTS	23-95-07	03/15/95-03/01/98	9,075
ASSESSING URBAN TREE SPECIES	10.652	USDA	ASSESSING URBAN TREE SPECIES	23-043	06/01/95-06/01/96	8,000
URBAN & COMMUN. FORESTRY TRAIN	10.664	USDA	URBAN & COMMUN FORESTRY	08-95-62-06	05/01/95-12/31/96	44,168
SUMMER SCHOLARSHIP PROG	10.664	USDA	SUMMER SCHOLARSHIP PROGRAM	94-34-288-030	05/31/94-08/26/95	3,028
AMS-1890 SCHOLAR	10.664	USDA	AMS-1890 SCHOLAR	12-40-0001	01/08/96-05/16/96	8,556
NRCS NATL SCHOLAR PROGRAM	10.664	USDA	NRCS NATL SCHOLAR PROGRAM	GS-458-2	08/01/95-05/31/96	4,000
NATL SCHOL PROGRAM 1890	10.664	USDA	NATL SCHOL PROG 1890	GS-458-2	08/01/95-05/31/96	5,350
NRCS NATL SCHOLAR PROG	10.664	USDA	NRCS NATL SCHOLAR	GS-499-4-1	08/01/95-12/15/95	5,750
RUS - SCHOLARSHIP	10.664	USDA	RUS - SCHOLARSHIP	AG-15-5242	08/11/95-12/15/95	5,808
BAYOU-OFC/CIV RIGHT/ENFOR	NONE	USDA	BAYOU-OFC/CIV RIGHT/ENFOR	N/A	10/04/95-06/30/96	8,500
FORESTRY: A COMMUNITY UPDATE	10.652	USDA	FORESTRY: COMM UPDATE	N/A	03/05/96-01/30/97	1,532
AGRI COMMODITY EXCHANGE PROG	10.961	USDA	AGRI COMMODITY EXCHANGE	58-319R-4-019	01/30/94-01/31/96	12,534
SOUTHERN FORESTRY-BAYOU '95	10.664	USDA	SOUTH FORESTRY BAYOU	19-94-061	06/30/94-06/30/96	8,000
BEGIN AGRI YOUTH OPPOR	10.664	USDA	BEGIN AGRIC YOUTH OPPOR	68-7217-5-31	04/25/95-04/24/96	9,450
DELTA NUTRITION PROJECT	10.200	USDA	DELTA NUTRITION PROJECT	58-0101-5-022	12/30/94-12/30/95	141,870
CSRS PROGRAM INCOME	NONE	USDA	PROGRAM INCOME	-----	07/01/95-06/30/96	105,181
TOTAL U.S. DEPARTMENT OF AGRICULTURE						2,732,655

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SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
HIGHER EDUC. STRENGTHENING GRANT	10.200	USDA	ENHANCMT. SU URB. FORESTRY S	92-3882-7448	09/01/92-08/31/95	\$ 85,802
URBAN FORESTRY SUMMER INST	10.200	USDA	URBAN FORESTRY SUMMER	94-38820-0523	09/01/94-08/31/97	14,334
STRENGTHEN AGRIBUSINESS INSTR	10.200	USDA	STRENGTHEN AGRIBUSINESS INSTRUC	S207A30196-94	08/01/93-07/31/96	52,649
STRENGTHEN EDUC CAPACITIES	10.200	USDA	STRENGTHEN EDUC CAPACITIES	89-38410-4599	09/15/89-09/30/91	(248)
QUANTITY OZONE REMOVAL CAPACITY	10.001	USDA	QUANTITY OZONE REMOVAL	94-38814-0594	09/01/94-08/31/97	60,757
ENHANCING DOE PRODUCTIVITY	10.001	USDA	ENHANCING DOE PRODUCTIVITY	94-38814-0594	09/01/94-08/31/97	34,120
MINORITIES CAREERS ANIMAL SCI	10.001	USDA	MINORITIES CAREERS ANIMAL SCI	94-38820-0520	09/01/94-08/31/97	81,922
STRATEGIES-RECRUITMENT RET	10.200	USDA	STRAT. RECRUIT-RET	94-38820-0520	09/01/94-08/31/97	23,711
COMPUTER TECH/INTEGR FD SCI	10.200	USDA	COMPUTER TECH/INTEGR	95-38820-1760	09/01/95-08/31/97	12,650
DILL/ALTERNATIVE CROP	10.206	USDA	DILL AS AN ALTERNATIVE CROP	91-38814-6260	09/01/91-08/31/94	8,735
ED CAP./FD & AGRI SCIENCES	10.206	USDA	STRENGTHENING ED CAPAC IN FD	91-38410-6806	09/01/91-08/31/94	16,264
EFFECTS OF AGE OF WEANING	10.206	USDA	EFFECTS OF AGE OF WEANING	90-38814-5542	09/01/90-08/31/94	(220)
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	PRE-COLLEGE EXPERIENCE BAYOU	SEC 1445 FY '94	08/01/93-07/31/96	12,764
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	CSRS - ADMINISTRATION	SEC 1445 FY '93	10/01/92-09/30/93	(660)
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	CSRS - ADMINISTRATION	SEC 1445 FY '94	10/01/93-09/30/94	(732)
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	SMALL FARMS PROJECT	SEC 1445 FY'95	10/01/95-09/30/96	70,535
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	SWINE PROJECT	SEC 1445 FY'95	10/01/95-09/30/96	72,558
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	OBESITY PROJECT	SEC 1445 FY'95	10/01/95-09/30/96	34,650

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE, CONTINUED
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NO.	AWARD PERIOD	EXPENDITURES
<u>Other Expenditures</u>			
Zaire Rav II - Administrative Cost	N/A	07/01/95 - 06/30/96	\$ 56,972
Private Gifts and Grants	N/A	07/01/95 - 06/30/96	14,338
State Expenditures - Preventive	N/A	07/01/95 - 06/30/96	1,035,345
Maintenance (NOTE 7)	N/A	07/01/95 - 06/30/96	<u>20,871</u>
Other Expenditures			
Total Other Expenditures			<u>1,127,526</u>
Total Expenditures			<u>\$7,013,630</u>

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF ENERGY, CONTINUED</u>						
CTR FOR MIN/SCI&ENG'G TECH	81.049	DOE	MIN/SCI.&ENG-ENG'G TECH	DEFC04-95-AL89021	07/15/95-07/15/97	66,893
CTR FOR MIN/SCI.&ENG.-ACADEMY	81.049	DOE	MIN/SCI.&ENG.-ACADEMY	DEFC04-95-AL89021	07/15/95-07/15/97	20,285
CTR FOR MIN/SCI.&ENG.-COMP SCI	81.049	DOE	MIN/SCI.&ENG.-COMP SCI	DEFC04-95-AL89021	07/15/95-07/15/97	97,373
CTR FOR MIN/SCI.&ENG.-PHYSICS	81.049	DOE	MIN/SCI.&ENG.-PHYSICS	DEFC04-95-AL89021	07/15/95-07/15/97	89,846
CTR FOR MIN/SCI.&ENG.-SUNO ADM.	81.049	DOE	MIN/SCI.&ENG.-SUNO ADM.	DEFC04-95-AL89021	07/15/95-07/15/97	6,449
CTR FOR MIN/SCI.&ENG.-CIS MASTER	81.049	DOE	MIN/SCI.&ENG.-CIS MAS	DEFC04-95-AL89021	07/15/95-07/15/97	111,904
CTR FOR MIN/SCI.&ENG.-BIOL SCI	81.049	DOE	MIN/SCI.&ENG.-BIOL SCIENCE	DEFC04-95-AL89021	07/15/95-07/15/97	32,645
CTR FOR MIN/SCI.&ENG.-SUBS ADM.	81.049	DOE	MIN/SCI.&ENG.-SUBS ADM.	DEFC04-95-AL89021	07/15/95-07/15/97	147,110
TOTAL U.S. DEPARTMENT OF ENERGY						<u>1,429,908</u>
<u>U. S. DEPARTMENT OF AGRICULTURE - COOPERATIVE EXTENSION</u>						
COOP EXT FAC RENOVATION	10.500	USDA	COOP EXT FAC RENOVATION	N/A	10/01/91-09/30/96	298,144
MANAGED FAMILY HEALTH CARE	10.500	USDA	MANAGED FAMILY HEALTH CTR	N/A	11/01/94-09/30/95	450,455
COOP EXT 94-95	10.500	USDA	COOPERATIVE EXTENSION SVSC.	N/A	10/01/94-09/30/95	317,103
COOP EXT 95-96	10.500	USDA	COOPERATIVE EXTENSION SVSC.	N/A	10/01/95-09/30/96	879,692
SMALL RURAL BUS TECH ASST	10.500	USDA	SMALL RURAL BUS TECH ASSISTANCE	N/A	09/27/93-09/30/96	440,455
TOTAL U. S. DEPARTMENT OF AGRICULTURE - COOPERATIVE EXTENSION						<u>2,385,849</u>
TOTAL FEDERALLY ADMINISTERED PROGRAMS						<u>5,886,104</u>

The accompanying notes are an integral part of this schedule.

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT</u>						
ZAMBIA-DEMOCRATIC GOV.	NONE	USAID	ZAMBIA-DEMOCRATIC GOVERNANCE	6230226A00402300	03/24/94-06/30/97	\$ 575,927
SMALL RUMINANTS SIERRA LEONNE	NONE	USAID	SM RUMINANTS SIERRA LEONNE	1-7-76-01	10/01/90-09/30/95	17,089
JMOU PROGRAM SUPPORT	NONE	USAID	JMOU PROGRAM SUPPORT GRANT	DAN5058GSS607800	07/01/89-06/30/87	(439)
ZAMBIA-DEM IN-COUNTRY	NONE	USAID	ZAMBIA-DEM-IN-COUNTRY	6230226A0040230	03/24/94-06/30/97	1,406,391
INCAE-GUATEMALAN	NONE	USAID	INCAE-GUATEMALAN	N/A	07/01/90-06/30/99	5,399
USE OF SPANISH NEEDLE	NONE	USAID	USE OF SPANISH NEEDLE	DAN5053G00106400	09/02/91-09/12/94	(962)
DEMOCRACY IN AFRICA	NONE	USAID	UNIVERSITY OF LAGOS, NIGERIA	1A-AEJL-G2190166	04/13/92-04/30/96	14,225
PEACE CORP-MINORITY RECR	NONE	USAID	PEACE CORP STRATEGY-MINOR RECR	N/A	08/31/92-09/30/93	(113)
MKT CASSAVA-SIERRA LEONE	NONE	USAID	TRAN/MKT OF CASSAVE-SIERRA L	PCE5053G00202800	09/28/92-09/29/94	10,226
AID/BOLIVIAN PEACE SCHOLAR	NONE	USAID	AID/BOLIVIAN PEACE SCHOLAR	404-0111	04/15/94-04/15/96	8
SCHOOL/COMMUNITY RELATIONS	NONE	USAID	PARTICIPANT TRAIN-JAMAICA	N/A	09/11/95-10/11/95	42,596
TOTAL U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT						<u>2,070,347</u>
<u>U.S. DEPARTMENT OF ENERGY</u>						
CTR FOR MIN/SCI. & ENG.- ADMIN	81.049	DOE	MIN/SCI.&ENG.-ADMINISTRATION	DEFC04-95-AL89021	07/15/95-07/15/97	110,231
CTR FOR MIN/SCI.&ENG.-TELE	81.049	DOE	MIN/SCI.&ENG.-TELECOMMUNICATION	DEFC04-95-AL89021	07/15/95-07/15/97	544,395
CTR FOR MIN/SCI.&ENG.-LAB SCH	81.049	DOE	MIN/SCI.&ENG.-LAB SCHOOL	DEFC04-95-AL89021	07/15/95-07/15/97	155,554
CTR FOR MIN/SCI.&ENG.-SUBR ADM.	81.049	DOE	MIN/SCI.&ENG.-SUBR ADM.	DEFC04-95-AL89021	07/15/95-07/15/97	47,223

The accompanying notes are an integral part of this schedule.

**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULES OF
FEDERAL FINANCIAL ASSISTANCE**
(CONTINUED)

Dr. Dolores R. Spikes, President
Southern University System
Page 2

In our opinion, the accompanying Schedules of Federal Financial Assistance of the Southern University System presents fairly, in all material respects, the federal financial assistance expenditures for the year ended June 30, 1996, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated November 22, 1996 on our consideration of the Southern University System's internal control structure and a report dated November 22, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the Schedules of Federal Financial Assistance, taken as a whole. The supplementary data included in this report is presented for the purposes of additional analyses and is not a required part of the Schedules of Federal Financial Assistance. Such information has been subjected to the auditing procedures applied in the audit of the Schedules of Federal Financial Assistance and, in our opinion is fairly stated in all material respects in relation to the Schedules of Federal Financial Assistance taken as a whole.

Bruno & Tervalon
BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

November 22, 1996

Bruno

CERTIFIED PUBLIC ACCOUNTANTS

& Tervalon

INDEPENDENT AUDITORS' REPORT ON THE SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE

Dr. Dolores R. Spikes, President
Southern University System
Baton Rouge, Louisiana 70813

We have audited the accompanying Schedules of Federal Financial Assistance of the Southern University System for the year ended June 30, 1996. The Schedules of Federal Financial Assistance are the responsibility of the management of the Southern University System. Our responsibility is to express an opinion on the Schedules of Federal Financial Assistance based on our audit. The accompanying Schedules of Federal Financial Assistance are not a part of the University's component unit financial statements for the year ended June 30, 1996. The component unit financial statements were audited by other independent auditors whose report has been issued as of our report date.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards-Standards for Audits of Governmental Organizations, Programs, Activities and Functions, issued by the U. S. General Accounting Office, and the provisions of OMB Circular A-128. Those standards and the provisions of OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Federal Financial Assistance are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the Schedules of Federal Financial Assistance. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Federal Financial Assistance. We believe that our audit provides a reasonable basis for our opinion.

**SOUTHERN UNIVERSITY SYSTEM
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SOUTHERN UNIVERSITY SYSTEM

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SOUTHERN UNIVERSITY SYSTEM

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date **DEC 18 1996**

FEDERAL GRANTS

**FINANCIAL AND COMPLIANCE AUDIT
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT**

FOR THE YEAR ENDED JUNE 30, 1996

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS
\$1,170.00

CONDITION

8. **FEDERAL PELL GRANT PROGRAM ELIGIBILITY**

We noted during our audit that one (1) student out of eighty (80) sampled, received a Federal Pell Grant but was not eligible.

UNIVERSITY'S RESPONSE

The University will adhere to established procedures with respect to determining the eligibility of Pell Grant Recipients.

The University will consider only those students who have been identified as "eligible" for federal financial assistance as per the:

1. Student Aid Report
2. Students' Enrollment Status
3. Pell Grant Payment Schedule

Additional measures have been taken to prevent the awarding of Pell Grant funds to ineligible students. All counselors have been instructed to monitor with care the processing of aid to students. This is expected to prevent the incorrect awarding of funds.

For the student listed in this finding, the University has set up a receivable and requested that the funds be returned.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS

\$ - 0 -

CONDITION

9. FEDERAL FAMILY EDUCATION LOAN (FFEL) CONFIRMATION REPORTS

During our audit of the FFEL Confirmation Reports (SCRS), we noted that the enrollment status was incorrectly reported for four (4) students out of ten (10) students tested.

UNIVERSITY'S RESPONSE

The University will all adhere to established polices and procedures to ensure accurate reporting of students' enrollment status.

The computerized system previously established to handle the reporting of enrollment status information did not perform as anticipated. Therefore, the University has re-implemented the manual process and is reviewing for implementation the National Student Loan Data System (NSLDS), which will strengthen this procedure.

SOUTHERN UNIVERSITY
BATON ROUGE CAMPUS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>NATIONAL SECURITY AGENCY.</u>						
CEES EDUCATION & TRAINING	12.901	NSA	CEES EDUC & TRAINING	N/A	09/01/95-06/30/96	485
ENV TECH CONSORT PROG	12.901	NSA	ENV TECH CONSORT PROG	N/A	09/01/95-06/30/96	6,078
NTST -FELLOWSHIP-TIMBUKTU ACAD	12.900	NSA	NTST -FELLOWSHIP-TIMBUKTU ACAD	2T1014	08/15/92-08/14/95	12,456
TOTAL NATIONAL SECURITY AGENCY						<u>19,019</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
NAT'L BL LEAD INITV ON CANCER	93.389	HHS	NAT'L BL LEAD INITV CANCER	5U01CA59332-02	10/01/93-09/30/94	1
NAT'L BL LEAD INITV ON CANCER	93.389	HHS	NAT'L BL LEAD INITV CANCER	5U01CA59332-03	10/01/94-09/30/95	898
FAMILY VIOLENCE PREVENTION & SERVICES	93.671	HHS	FAMILY VIOLENCE PREVENTION & SERVICES	90EV0046/01	09/30/94-02/28/96	19,108
FAMILY VIOLENCE PREVENTION & SERVICES	93.671	HHS	FAMILY VIOLENCE PREVENTION & SERVICES	90EV0054/01	09/29/95-09/28/96	12,611
HBCU MODEL-PREV MIN MALE	93.671	HHS	HBCU PREV MIN MALE VIOLENCE	D67MP94001-02-0	09/30/95-09/30/96	99,710
MINORITY ACCESS TO RESEARCH CAREERS HONORS PROGRAM	93.880	HHS	MIN HS RES. APPR PRG	2S03RR03200-12	05-01/94-02/28/95	(34)
MINORITY ACCESS TO RESEARCH CAREERS HONORS PROGRAM	93.880	HHS	MIN HS RES. APPR PRG	2S03RR03200-13	05/01/95-02/28/96	19,415
MINORITY ACCESS TO RESEARCH CAREERS HONORS PROGRAM	93.880	HHS	MIN HS RES. APPR PRG	2S03RR03200-11	03/01/93-02/28/94	(9)
MINORITY BIOMEDICAL RESEARCH SUPPORT	93.375	HHS	CELLULAR & MOLECULAR BIOLOGY	1G12RR09104-01	09/30/93-09/29/94	(10,258)

The accompanying notes are an integral part of this schedule.

PAGE 3

8. Satisfactory Academic Progress:

Response

The University will ensure that satisfactory academic progress is monitored and that this segment of aid processing is executed in the proper sequence and is ran each time financial aid is awarded.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS
\$9,635.00

CONDITION

**6. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS**

During our audit of refunds and repayments, we noted the following instances of none compliance

- Three (3) refund calculations out of thirty-one (31) refunds were not calculated properly and the refunds were not remitted to the Title IV Programs.
- Eleven (11) repayments were not calculated properly; and
- Twenty-four (24) refund calculations out of thirty-one (31) refunds were calculated properly, however, the refunds were not remitted to the Title IV Programs. As such, this condition resulted in questioned costs of \$9,635.

UNIVERSITY'S RESPONSE

Mid 1995-96, the University purchased software to assist in the calculation of repayments and refunds. The software is currently being used and provides the actual calculation of funds to be returned to students and the Title IV Programs. After calculations are made, funds are returned to students and the appropriate agencies.

SOUTHERN UNIVERSITY
 BATON ROUGE CAMPUS
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM NAME	CFDA NUMBER	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
<u>U.S. DEPARTMENT OF AGRICULTURE, CONTINUED</u>						
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	RABBIT PROJECT	SEC 1445 FY'95	10/01/95-09/30/96	27,125
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	VACATIONAL ED PROJECT	SEC 1445 FY'95	10/01/95-09/30/96	38,935
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	URBAN FORESTRY PROJECT	SEC 1445 FY'95	10/01/95-09/30/96	44,696
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	KNEAF PROJECT	SEC 1445 FY'95	10/01/95-09/30/96	69,939
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	ADMINISTRATIVE PROJECT	SEC 1445 FY'95	10/01/95-09/30/96	428,505
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	ADMINISTRATIVE PROJECT	SEC 1445 FY '94	10/01/94-09/30/95	335,016
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	IRRIGATION PROJECT	SEC 1445 FY '94	10/01/94-09/30/95	18,148
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	DAIRY PROJECT	SEC 1445 FY '94	10/01/94-09/30/95	21,735
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	SMALL FARMS PROJECT	SEC 1445 FY '94	10/01/94-09/30/95	12,372
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	SWINE PROJECT	SEC 1445 FY '94	10/01/94-09/30/95	14,130
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	OBESITY PROJECT CHRONIC DISEASE FACTOR	SEC 1445 FY '94	10/01/94-09/30/95	24,827
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	RABBIT PROJECT II	SEC 1445 FY '94	10/01/94-09/30/95	4,235
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	VOCATIONAL EDUC PROJECT	SEC 1445 FY '94	10/01/94-09/30/95	18,927
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	MARKETING PROJECT	SEC 1445 FY '94	10/01/94-09/30/95	23,081
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	URBAN FORESTRY PROJECT SURVIVAL GROWTH URBAN TREES	SEC 1445 FY '94	10/01/94-09/30/95	14,898
PAYMENTS TO 1890 LAND GRANT	10.205	USDA	SWEET CORN PROJECT	SEC 1445 FY '94	10/01/94-09/30/95	12,332
FOOD & AGRI SCIENCE	10.200	USDA	FOOD & AGRI SCIENCE	92-38822-7448	09/01/91-09/30/95	2,307
FOOD & AGRI SCIENCE	10.200	USDA	FOOD & AGRI SCIENCE	93-38822-7448	09/01/92-08/31/93	(18,082)

The accompanying notes are an integral part of this schedule.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

8. FEDERAL FAMILY EDUCATION
STUDENT LOAN (FFEL) PROGRAM

We noted during our June 30, 1994 audit that the University remitted the first loan disbursement prior to thirty (30) days after the beginning of the loan period for one (1) student (first-time borrowers) out of a sample size of ten (10) students. x

We noted during our June 30, 1995 audit that in one (1) instance out of eleven (11) tested the University failed to withhold disbursements to first year undergraduates for thirty (30) days. x

Current Status

We did not note a similar condition during our June 30, 1996 audit. As such, this condition is considered to be resolved.

9. FEDERAL FAMILY EDUCATION LOAN
(FFEL) CONFIRMATION REPORTS

x

During our June 30, 1995 audit of the FFEL Confirmation Reports (SCRs), we noted that the enrollment status was incorrectly reported for three (3) students out of ten (10) students tested.

Current Status

We noted similar conditions during our June 30, 1996 audit. As such, this condition remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS

\$ - 0 -

CONDITION

5. COST OF ATTENDANCE CALCULATIONS

We noted during our audit that the cost of attendance for forty (40) out of forty-six (46) students was incorrectly reported on the Federal Family Educational Loan (FFEL) applications.

UNIVERSITY'S RESPONSE

The University will adhere to the established procedures for calculating and reporting the student's cost of attendance.

All Financial Aid Counselors have been instructed of the proper procedures when considering the dependent care allowance. Students will not be permitted to claim this allowance unless they provide documentation to show that dependent care expenses have been paid.

This measure, as monitored by the Director of Financial Aid will assist in providing complete and accurate information to support each calculation.

**SOUTHERN UNIVERSITY SYSTEM
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS
\$1,990.00

CONDITION

4. **FINANCIAL AID TRANSCRIPTS (FATs)**

We noted during our audit of student files maintained by the Financial Aid Office that one (1) transfer student out of a sample size of thirty-six (36) did not have a financial aid transcript on file.

UNIVERSITY'S RESPONSE

The University has implemented additional measures to ensure that all transfer students are properly identified and that Financial Aid Transcripts are on file as required.

Students enrolling at the University after having attended another institution are blocked in the computer system via the Office of Admissions.

The block can only be lifted by the Director of Admission, the transcript counselor and the Financial Aid Counselors when a financial aid transcript (hard copy) is received.

Students will be required to answer the question: Are you a transfer student? which is listed on the financial aid student's checklist. In addition, the student will be required to provide a listing of the Colleges and Universities previously attended. No funds will be awarded until all transcripts are received and examined closely by the Financial Aid Counselor.

We are now asking financial aid counselors to get a verbal response also to the question: Are you a transfer student?

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS

\$ - 0 -

CONDITION

**3. NOTIFICATION TO LENDER BETWEEN SUBMISSION
OF STUDENT CONFIRMATION REPORTS**

During our audit we noted that the University failed to notify lenders of changes in students' enrollment status which occurred between the dates of submission of the Student confirmation Report (SCR) for seven (7) students out of ten (10) students tested. Additionally, we noted during our testing of student eligibility that five (5) students tested enrollment status was not reported to the related loan guarantee agency.

UNIVERSITY'S RESPONSE

The University has established procedures to ensure that proper notification is provided to lenders between submission of Student Confirmation Reports.

The current process requires financial aid counselors to sign student withdrawal and load adjustment forms. In addition, student enrollment status reports are being provided to the Financial Aid Office by the Registrar on a more frequent basis between submission of student confirmation reports.

Information gathered from this process allows for adequate assessment, provide for timely preparation of the notice to lender form, and ensure that proper notification is presented to lenders in a timely manner.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS

\$ - 0 -

CONDITION

2. **FEDERAL FAMILY EDUCATION LOAN (FFEL)
EXIT COUNSELING**

During our audit, we noted that there was no documentation on file indicating that FFEL exit interviews were held for five (5) students out of six (6) students tested prior to the time the students withdrew, graduated, enrolled less than half time or ceased to re-enroll.

UNIVERSITY'S RESPONSE

The University will adhere to established policies and procedures for providing exit conference material to borrowers prior to the time the students graduate, withdraw, reduces enrollment by less than half time or cease to re-enroll.

The Financial Aid Director and all of the Financial Aid Counselors are required to sign student withdrawal and load adjustment documentation. Exit conference materials will be distributed to and completed by the student at this time.

Also, the Registrar will now provide the Financial Aid Office a listing of prospective graduates in a timely manner. This will allow the University to make available exit conference information and materials to students prior to graduation.

**SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS
FEDERAL GRANTS FINANCIAL AND COMPLIANCE AUDIT
RESPONSE TO GENREAL REQUIREMENTS FINDING
1995-96 FISCAL YEAR**

**DRUG-FREE SCHOOLS AND COMMUNITIES
ACT AMENDMENTS OF 1989 (THE ACT)**

The University distributed information concerning alcohol and drug abuse to all new employees during the 1995-96 fiscal year. Appropriate procedures will be developed to ensure that the Office of Personnel Services annually distribute alcohol and drug abuse information to all employees beginning with the 1996-97 fiscal year.

PAGE 2

4. Refunds and Repayment To The Title IV Programs:Response

The University will review the departmental responsibilities and enforce specific timelines for processing and posting to the applicable accounts for all types of refunds and repayments as they relate to withdrawals. Periodic reviews will be made to ensure that established timelines are being met.

5. Federal Workstudy Program:Response

The University will review current policies and procedures. Adjustments and deletions will be made as required to eliminate calculation errors and improve work schedule monitoring and supervision of student employees. Written rules and regulations will also be updated and distributed to all student employees and supervisors.

6. Federal Family Education Loan Program:Response

The University is aware of the effect that inaccurate data can have on a student's award and will take appropriate actions to correct this condition.

The Financial Aid Office will review the current parameters which determines the designation of student budgets to ensure a higher degree of accuracy during the certification process.

7. Federal Family Education Loan Program (FFEL):Response

The University has reviewed the procedures for loan disbursements. The Financial Aid Office and Information Systems Division will revise the procedures to ensure that the financial aid awarding cycle is ran in sequence and that the flagging of first time borrowers is part of the operating procedures.

Additionally, the Financial Aid Office will assign a designated employee the responsibility of monitoring and retaining all documentation which supports that FFEL exit interviews were conducted.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
FEDERAL GRANTS FINANCIAL AND COMPLIANCE AUDIT
RESPONSE TO AUDIT FINDINGS
1995-96 FISCAL YEAR**

1. **Pell Grant Calculations:**

Response

The University will adhere to established procedures for Pell Grant calculations. Additionally, a computer program will be used to compare hours enrolled to eligibility prior to the thirty day Pell Reporting timeline to ensure that Pell awards are properly calculated.

2. **Crediting Student Accounts:**

Response

Although the University credited student accounts prior to ten (10) days before the first day of enrollment, students did not have access to these funds until the beginning of the official enrollment period.

However, the University will comply with federal regulations regarding crediting student accounts.

3. **Notification to Lenders Between Submission of Student Confirmation Reports (SCRs):**

Response

The University plans to revisit the procedures that currently exist by isolating the weaknesses that are present in the current system and implementing the National Student Loan Data System (NSLDS) in hopes of eliminating the reporting deficiencies.

The NSLDS will improve the quality and accessibility of student loan information by electronically updating changes in a student's enrollment status.



Office of the Chancellor
P. O. Box 9374
(504) 771-5020
FAX (504) 771-2018

December 16, 1996

Dr. Daniel Kyle
Office of the Legislative Auditor
State of Louisiana
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

Submitted herewith is the Southern University - Baton Rouge Campus response to the findings related to the "Financial and Compliance Audit of Federal Grants" conducted by Bruno and Tervalon, CPAs for the period ending June 30, 1996.

Please contact me if you have questions regarding this submission.

Sincerely,

Marvin L. Yates
Chancellor

MLY:brs

Enclosures

**SOUTHERN UNIVERSITY SYSTEM
AUDIT INFORMATION SCHEDULE**

Lead Auditor: Bruno & Tervalon
Certified Public Accountants
Michael B. Bruno, CPA, Managing Partner
Edward Phillips, Senior Manager

Telephone Number: (504) 482-8733

License Number: L1218

The audit field work was performed between May 6, 1996 and November 22, 1996 at the institutions's facilities as follows:

<u>LOCATION</u>	<u>DESCRIPTION OF FACILITY</u>
Baton Rouge	Main Campus
New Orleans	Branch Campus
Shreveport-Bossier City	Branch Campus

Institution's Accrediting Organization:

Southern Association of Colleges and Schools,
and
The National Council for Accreditation of Teacher Education.

The institution utilizes a SFA Servicer:

EduServe Technologies, Inc.
Post Office Box 2901
Winston-Salem, North Carolina

The following functions are provided by this SFA Servicer:

1. Billing Students - Perkins Loans
2. Collection of Loan principal and interest - Perkins Loans
3. Processing of cancellations and deferments - Perkins Loans

A review of the Servicer's internal control structure was performed by the service bureau's independent public accountant.

Records for the accounting and administration of the SFA programs are located at:

Baton Rouge Campus:	Baton Rouge, Louisiana
New Orleans Campus:	6400 Press Drive New Orleans, Louisiana
Shreveport- Bossier City Campus	3050 Martin Luther King Drive Shreveport, Louisiana

**SOUTHERN UNIVERSITY SYSTEM
EXIT CONFERENCE**

An exit conference was held on November 27, 1996 with representatives of the University. Those individuals participating were as follows:

SOUTHERN UNIVERSITY SYSTEM

Dr. Dolores R. Spikes	-- President
Mr. Tolor E. White	-- Vice President Finance & Comptroller
Mrs. Gloria Thompson	-- Internal Auditor
Mr. Flandus McClinton, Jr.	-- Associate Comptroller
Mrs. Gwendolyn Bennett	-- Director of Accounting Services
Ms. Thelma Jones	-- Bursar SUBR
Ms. Debra L. Ephrom	-- Financial Aid Internal Auditor SUBR

BRUNO & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Michael B. Bruno, CPA	-- Managing Partner
Mr. Edward Phillips, Jr.	-- Senior Manager
Ms. Denise Scott	-- Audit Senior
Ms. Katrina Jackson	-- In-Charge Auditor
Mr. Martin Maneau	-- In-Charge Auditor

Bruno & Tervalon

**BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS**

November 22, 1996

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

4. PERKINS LOAN PROGRAM
CONDITION

C. There were twenty (20) out of twenty (20) instances noted in which borrowers were not contacted within the time frame established by the Title IV regulations (i.e. initial contact during grace period, final demand letters, overdue notices, normal billing statement).

During our June 30, 1994 audit of the Perkins Loan Program, we noted the following:

- o There was one (1) instance out of five (5) tested in which the loan amount per the promissory note did not agree to the Perkins Loan subcode (disbursement) report.
- o There were three (3) instances out of twenty (20) tested in which a late charge was not imposed on late payments made by borrowers.
- o There were eleven (11) instances out of twenty (20) tested in which repayment agreements were not signed by borrowers who are currently in repayment status.
- o There were five (5) instances out of twenty (20) tested in which the loan amount per the promissory note does not agree to the subsidiary ledger.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

10. COST OF ATTENDANCE CALCULATIONS

x

We noted during our June 30, 1995 audit that the cost of attendance for twenty-nine (29) students out of eighty (80) tested was incorrectly calculated.

Additionally, for twenty-five (25) of the twenty-nine (29) students, the University reported the incorrect cost of attendance on the Federal Family Educational Loan (FFEL) applications.

Current Status

We noted similar conditions during our June 30, 1996 audit. As such, this finding remains unresolved.

11. PROGRAM DOCUMENTATION-UPWARD BOUND

x

We noted during our June 30, 1995 audit that certain programmatic documents for the Upward Bound Program (CFDA #84.047) were not maintained for certain students as follows:

- o Documentation that students were assisted in preparing financial aid packets for four students out of four students tested;
- o Documentation for one year's growth in pre/post scores in reading and language for seven (7) out of ten (10) students tested;

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

11. PROGRAM DOCUMENTATION-UPWARD BOUND
CONTINUED

- o Documentation that students satisfactorily completed college courses for four (4) out of four (4) Bridge students tested.

Current Status

We did not note similar conditions during our June 30, 1996 audit. As such, this condition is considered to be resolved.

12. PROGRAM DOCUMENTATION-TALENT SEARCH

x

We noted during our June 30, 1995 audit of the Talent Search Program (CFDA #84.044) that certain programmatic documents were not maintained for certain students as follows:

- o Documentation that four (4) students out of four (4) students tested were assisted in completing applications for financial aid; and
- o Documentation confirming one student out of a sample of five attended sessions regarding the financing of a post secondary education.

Current Status

We did not note similar conditions during our June 30, 1996 audit. As such, this finding is considered to be resolved.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
RESPONSE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
1995-1996**

QUESTIONED COSTS

\$ - 0

CONDITION

**1. **STUDENT AID REPORTS
 SELECTED FOR VERIFICATION****

We noted during our audit that the University failed to obtain adequate financial information to support Student Aid Reports (SARs) which were selected for verification by the Department of Education for seven (7) students out of a sample size of thirty-two (32).

UNIVERSITY'S RESPONSE

The University will adhere to established procedures and not process any SAR selected for verification that has inaccurate or incomplete information.

The Financial Aid Director and all financial aid counselors have been instructed to review with care, all student aid documents to ensure compliance with the established procedures.

Also, Counselors are required to utilize the federal verification work sheet and the verification working paper, along with the federal tax return in the verification process.

These measures are expected to correct the conditions noted.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

13. TITLE III - PAYROLL COSTS

x

We noted during our June 30, 1995 audit that the Director of Information Systems was paid \$3,000 for teaching an adjunct class in Computer Science for two months. However, no provision for payment of such services was noted per grant documents. This condition resulted in questioned costs of \$3,000.

Current Status

The University has not provided appropriate documentation to resolve this finding. As such, this condition remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CAMPUS
STATUS OF PRIOR AUDIT FINDINGS**

- | | <u>RESOLVED</u> | <u>UNRESOLVED</u> |
|---|-----------------|-------------------|
| 1. <u>STUDENT AID REPORTS
SELECTED FOR VERIFICATION</u> | x | |

We noted during our June 30, 1993 audit that the University failed to obtain adequate financial information to support Student Aid Reports (SARs) which were selected for verification by the Department of Education for two (2) students out of a sample size of twenty-one (21). This condition resulted in questioned costs of \$1,650.

Current Status

For one (1) student, a payment of \$825 was made to the Department of Education by reducing the amount of Pell draw-downs for the year ended June 30, 1994. A disbursement for the balance totaling \$825 was made to the Department of Education during the year ended June 30, 1996. As such, this condition is considered to be resolved.

- | | | |
|--|---|--|
| 2. <u>SATISFACTORY ACADEMIC PROGRESS</u> | x | |
|--|---|--|

We noted during our June 30, 1993 and 1994 audits that eight (8) students out of eighty-three (83) tested (1993) and three (3) students out of eighty (80) tested (1994) were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress. These conditions resulted in questioned costs of \$15,188 and \$5,463, respectively.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

2. SATISFACTORY ACADEMIC PROGRESS
CONTINUED

Current Status

For the year ended June 30, 1993 the University debited \$13,450 in Pell grant funds against a cash draw down. The remaining balance of \$1,738 was reimbursed directly to the Department of Education. For the year ended June 30, 1994, the University remitted \$5,463 to the Department of Education by reducing request for funds. As such, these conditions are considered to be resolved.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

	<u>RESOLVED</u>	<u>UNRESOLVED</u>
3. <u>PELL GRANT CALCULATIONS</u>	x	

We noted during our June 30, 1993 and 1994 audits that the Pell Grant amount, when recalculated for thirteen (13) students out of seventy-seven (77) sampled and for five (5) students out of eighty (80) sampled, did not agree to the actual Pell disbursement.

Current Status

For the year ended June 30, 1993, the University has properly adjusted the Pell account for the thirteen students.

For the year ended June 30, 1994, the University has properly adjusted the Pell amounts for four (4) out of the five (5) students.

4. <u>PERKINS LOAN PROGRAM</u>	x	
--------------------------------	---	--

During our June 30, 1993 audit of the Perkins Loan Program, we noted the following:

A. There were eleven (11) instances out of twenty (20) tested in which repayment agreements were not signed by borrowers who are currently in repayment status.

B. There were five (5) instances out of twenty (20) tested in which the loan amount per the promissory note does not agree to the subsidiary ledger.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

13. SATISFACTORY ACADEMIC PROGRESS (SAP)

We noted during our June 30, 1995 audit that one (1) student out of eighty (90) tested was awarded and received financial aid, although the student did not meet the University's standards for achieving satisfactory academic progress. As such, this condition resulted in questioned costs of \$5,100.

x

Current Status

The University has not provided appropriate documentation to resolve this finding. As such, this condition remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

4. PERKINS LOAN PROGRAM
CONTINUED

- o There were twenty (20) out of twenty (20) instances noted in which borrowers were not contacted within the time frame established by the Title IV regulations (i.e. initial contact during grace period, final demand letters, overdue notices, normal billing statement).
- o There was one (1) instance out of twenty (20) tested in which the account was transmitted to a collection agency, but there was no documentation to show that the account was reported to a credit bureau.
- o There were eighteen (18) instances out of twenty (20) tested in which an exit interview form was not on file.

During our June 30, 1995 audit of the Perkins Loan Program, we noted that no due diligence procedures were performed during the period from December 13, 1993 to September 30, 1994.

Current Status

The processing, billing and collecting of Perkins loans is presently being performed by an outside service bureau. Also, we did not note any similar conditions during our June 30, 1996 audit. As such, these conditions are considered to be resolved.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

5. GUARANTEED STUDENT LOAN
(GSL) PROGRAM - ENROLLMENT STATUS

x

We noted during our June 30, 1994 audit that one (1) student out of four (4) students included in our sample received Title IV aid (a Stafford Loan) during a semester in which he was enrolled less than half-time. As such, this condition resulted in questioned costs of \$1,162.

Current Status

We noted that the University remitted \$1,162 to the lender during the year ended June 30, 1996. As such, this condition is considered to be resolved.

6. HIGH SCHOOL TRANSCRIPTS

x

During our June 30, 1994 audit of the student financial aid programs, we noted that the University did not obtain a final high school transcript or its equivalent for one (1) student out of a total sample of eighty (80) students tested who received Title IV assistance. As such, this condition resulted in questioned costs of \$2,300.

Current Status

We noted that the University remitted \$2,300 to the Department of Education during the year ended June 30, 1996. As such, this condition is considered to be resolved.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

7. NOTIFICATION TO LENDERS BETWEEN
SUBMISSION OF STUDENT CONFIRMATION
REPORTS (SCRs)

x

During our June 30, 1995 testing of notification to lenders, we noted three (3) instances out of three (3) tested in which the University did not notify the lender of a change in a student's enrollment status which occurred between submission of the SCR.

Current Status

We noted during our June 30, 1996 audit similar instances of non-compliance. As such, this finding is unresolved.

8. FEDERAL WORK-STUDY PROGRAM

x

We noted during our June 30, 1995 audit that two (2) students out of fifteen (15) students tested appeared to have been paid in excess of actual hours worked. This condition resulted in questioned costs of \$30.00.

Current Status

The University has not provided documentation to resolve this finding. As such, this condition remains unresolved.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

9. FEDERAL FAMILY EDUCATION LOAN (FFEL)
AND PERKINS LOAN PROGRAMS EXIT
COUNSELING

x

During our June 30, 1995 audit, we noted that there was no documentation on file indicating that FFEL and Perkins exit interviews were held for three (3) students out of five (5) students tested prior to the time the students withdrew, graduated or ceased to re-enroll.

Current Status

We noted similar instances of non-compliance during our June 30, 1996 audit. As such, this condition is considered to be unresolved.

10. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS

During our June 30, 1995 audit of refunds and repayments, we noted the following instances of non-compliance:

- o Seven (7) refunds out of seven (7) refunds tested were not refunded to the appropriate Title IV program on a timely basis;
- o The University did not calculate eight (8) Appendix A refunds as prescribed by Federal Regulations for the spring semester;
- o Two (2) refund calculations out of seven (7) refunds were not calculated properly; and

x

x

x

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

RESOLVED

UNRESOLVED

10. REFUNDS AND REPAYMENTS
TO THE TITLE IV PROGRAMS, CONTINUED

- o One (1) repayment calculation was not properly computed; as such, questioned costs of \$182 resulted from this condition. x

- o The University's refund and repayment policy does not adequately address in detail such federal guidelines as: x
 - The three (3) refund methods: The pro-rata method, the University's regular method, and Appendix A;
 - The priority distribution required by federal regulations;
 - A clear distinction between refund procedures and repayment procedures; and
 - The procedures for the proper exchange of information between the Financial Aid Office and the Registrar's Office.

Current Status

We noted during our June 30, 1996 audit that refunds were not processed timely and the University did not submit appropriate documentation to resolve the failure to calculate refunds. However, a refund and repayment policy has been developed that adequately addresses federal requirements.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
STATUS OF PRIOR AUDIT FINDINGS
(CONTINUED)**

	<u>RESOLVED</u>	<u>UNRESOLVED</u>
11. <u>CALCULATING AND MONITORING OF AVAILABLE PERKINS LOAN FUNDS</u>	x	

We noted during our June 30, 1995 audit that the University did not properly calculate the amount of available Perkins loan funds. This condition resulted in the University disbursing \$131,250 to 121 students in excess of actual available funds. However, the University subsequently cancelled the loans and re-awarded the students loans from unrestricted funds.

Current Status

The University did not disburse any Perkins funds or receive federal capital contributions during the year ended June 30, 1996. As such, this condition is considered to be resolved.

12. <u>COST OF ATTENDANCE CALCULATIONS</u>	x	
--	---	--

We noted during our June 30, 1995 audit that the cost of attendance for seventeen (17) students out of eighty (80) tested was incorrectly calculated.

Current Status

We did not note any similar conditions during our June 30, 1996 audit. As such, this condition is considered to be resolved.